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THE NATIONAL PROVISIONER

CHICAGO AND NEW YORK

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MARCH 27, 1926

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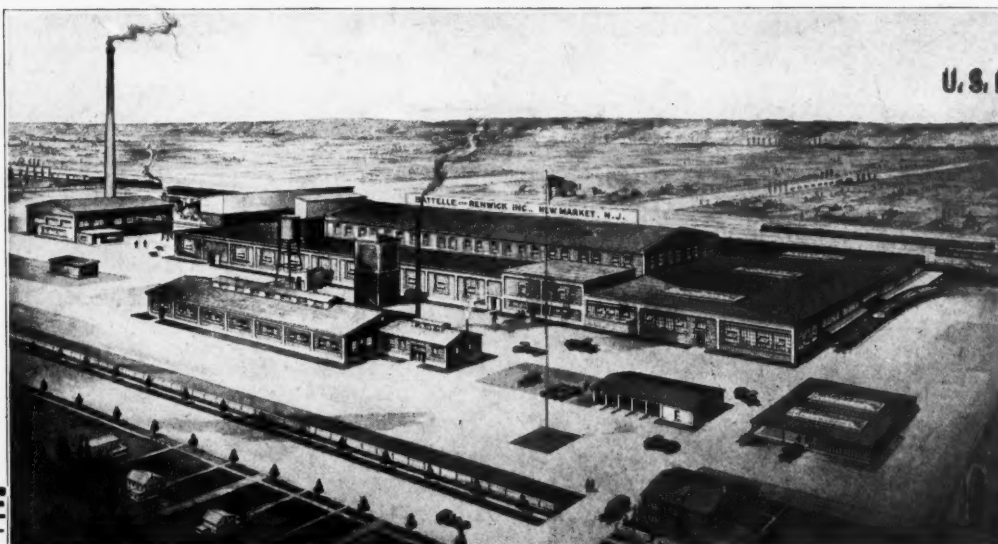
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MAR 29 1926

U. S. Department of Agriculture



New fireproof refinery built in 1925

NIAGARA BRAND

Genuine double refined Saltpetre
(nitrate of potash), double refined
Nitrate of Soda and refined Nitrite
of Soda. All complying with re-
quirements of the B. A. I.

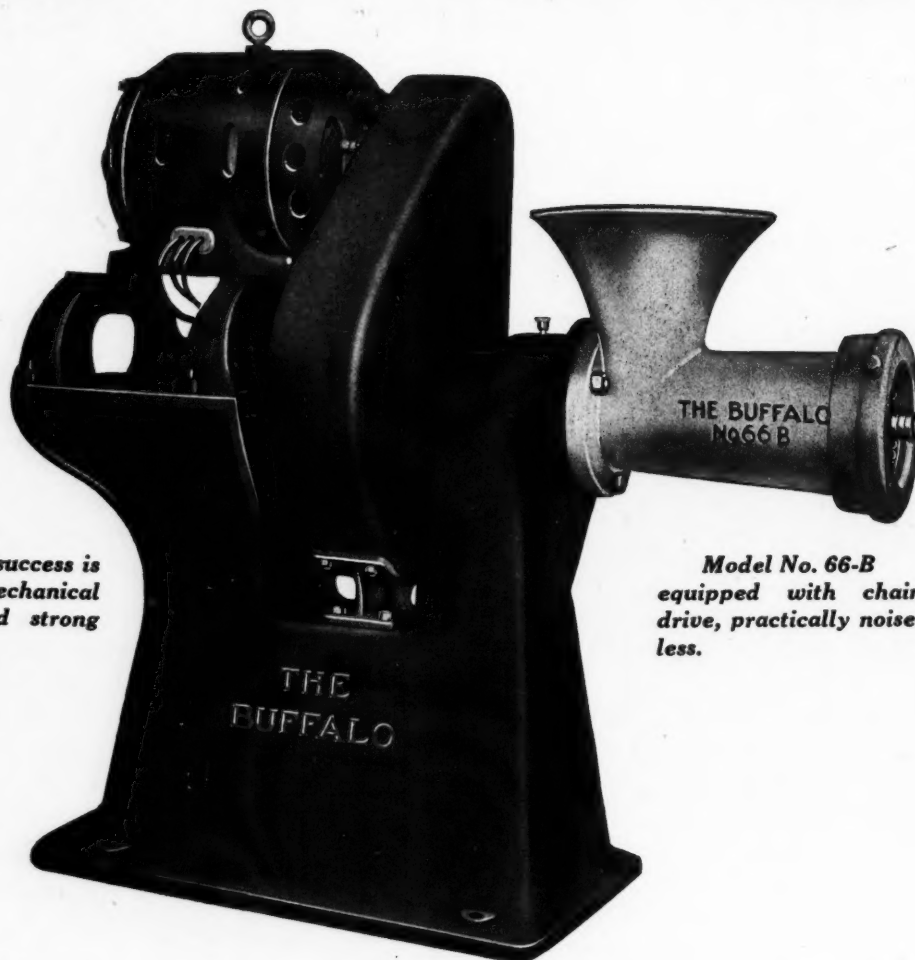
BATTELLE & RENWICK, INC.

Established 1840

80 Maiden Lane

New York City, N. Y.

The New "BUFFALO" Grinder



Its wonderful success is due to its mechanical perfection and strong construction.

Model No. 66-B
equipped with chain drive, practically noiseless.

READ what a few users say—Upon request will furnish many more similar letters and long list of satisfied users.

"We find it to be the fastest machine that we have ever used for cutting either beef or pork."

Taylor Packing Company,
Pleasantville, N. J.

"All I can say is they are wonderful machines."

Fred Usinger,
Milwaukee, Wis.

"We are satisfied with your machine in every respect."

Otto Stahl, Inc.,
New York City

"Your 'BUFFALO' Meat Grinder has been thoroughly tested and proven to be satisfactory."

Cudahy Packing Co.,
Omaha, Neb.

"We are not only satisfied but surprised at some of the results obtained. It is far ahead of any other machine we have so far used or heard of for the same purpose. We recommend it highly."

Adolph Gobel, Inc.,
Brooklyn, N. Y.

"The 'BUFFALO' Grinder is giving complete satisfaction to a degree beyond our expectation. It saves money for us every day and we have nothing but praise to offer for it."

Koegel & Company,
Flint, Mich.

Write for Catalog

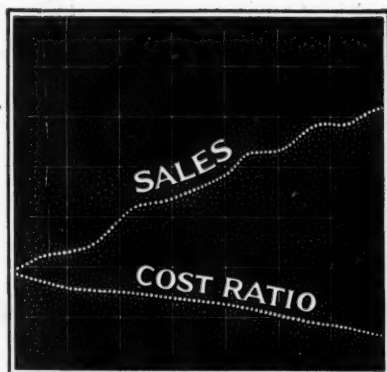
JOHN E. SMITH'S SONS CO.

Also manufacturers of "BUFFALO" Silent Cutters, Mixers and Stuffers

BUFFALO, N. Y.

U. S. A.

An increase in business— a decrease in cost



A WELL-KNOWN FIRM of jobbers in Washington, D. C., recently adopted plans for more frequent contacts with their customers throughout a large and extensive territory. They solicit their customers systematically by long distance telephone and are securing a steady increase in business, *with an appreciable cut in cost per dollar of sales.* They have discovered a close parallel between the amount of long distance calling and the volume of business secured!

EACH day brings added reports of new accomplishments by long distance telephone. Many concerns use it for special selling campaigns or for daily solicitation and sales throughout the year. Executives now take many of their long trips by telephone, conserving time and strength for other important work. Sales managers find that long distance calls will gain interviews, get orders and secure settlements where all other means fail. Long Distance is being found indispensable in the myriad duties of busy men who must get things done at less expense.

Are the key men in your organization trained to use long distance calls to save

time—to increase business at no increase in cost? Long Distance is quick. It brings the whole territory within arm's reach. The power of Long Distance builds salesmen as well as sales.

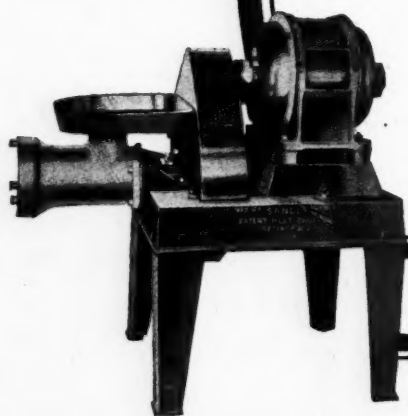
The Commercial Department of the local Bell organization will gladly make a free survey of your equipment and advise you how to use the telephone in bettering your business. In the meantime Long Distance will bring the entire nation within the radius of your neighborhood. Talking thousands of miles is as feasible as speaking to the other side of your town. What far-away man or concern would you like, now? Number, please?

BELL LONG DISTANCE SERVICE



SANDER

Why have two or
three choppings
when the Sanders
will do it in one?



THE SANDER MANUFACTURING CO.
Newark, N. J.

Established 1875

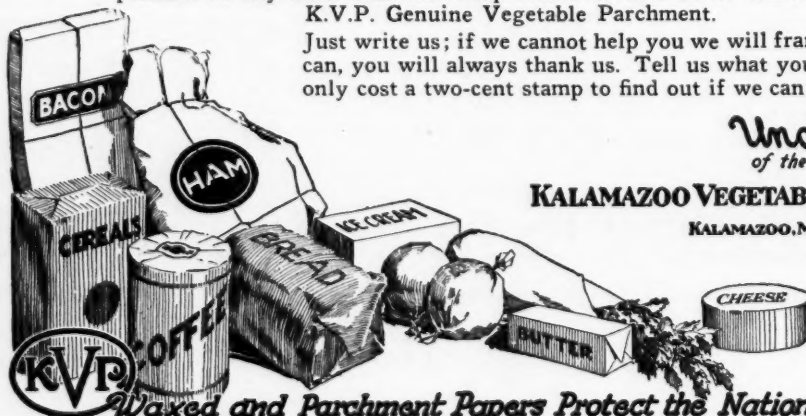
Uncle Jake says—

THE same number of revolutions are required to draw an empty bucket from the well as a full one.

It costs as much and more, in money, time and effort to place an inferior product on the market, as it does to establish a superior one.

K. V. P. Genuine Vegetable Parchment for hundreds of uses is superior. It is stronger wet than dry, it is odorless and tasteless. If you have a product of any kind that will keep better or sell better when wrapped, you need K.V.P. Genuine Vegetable Parchment.

Just write us; if we cannot help you we will frankly say so, but if we can, you will always thank us. Tell us what your product is; it will only cost a two-cent stamp to find out if we can be of service to you.



Uncle Jake
of the

KALAMAZOO VEGETABLE PARCHMENT CO.

KALAMAZOO, MICHIGAN

Waxed and Parchment Papers Protect the Nations Food.

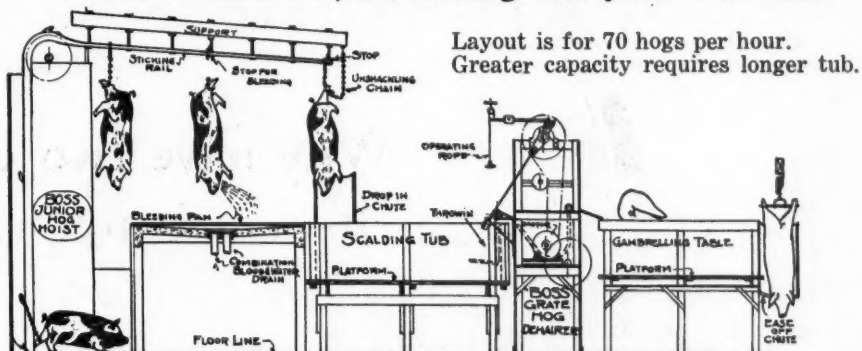
**"BOSS" Senior
Jerkless
Hog Hoist**



"BOSS" Hog Killing Outfits

**Hoist and
Dehairers
are patented**

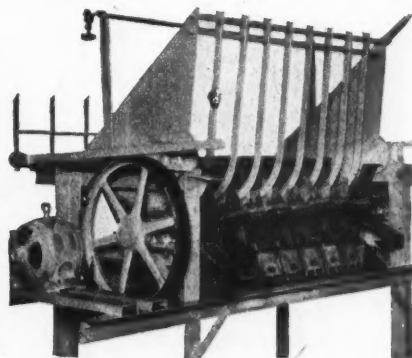
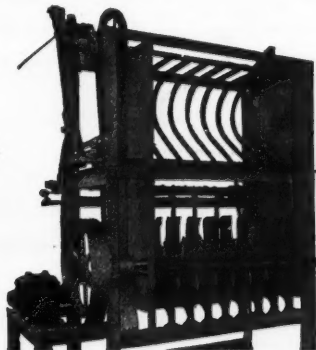
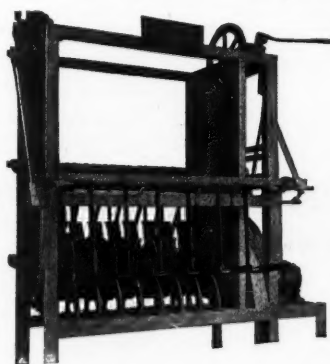
**World's fastest, most economical and efficient.
Wherever installed, are making money for their users.**



"BOSS" Hog Dehairers. Clean Hogs the cleanest, fastest and cheapest

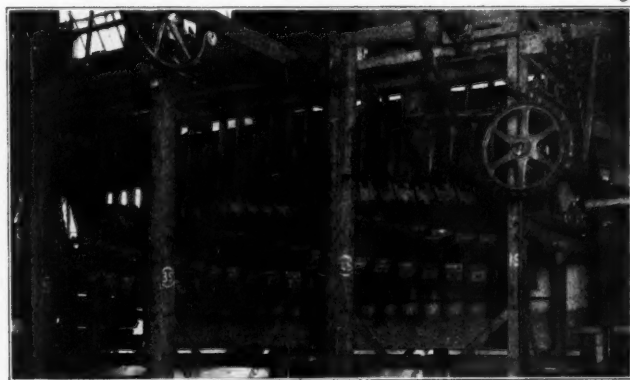
*Grate Style with power
Hog Throwin and Hog Throwout*

*Baby Style with hand
Hog Throwin and Hog Throwout*



"BOSS" U, SUPER U and JUMBO HOG DEHAIRERS
for largest capacities—up to 1,000 hogs per hour

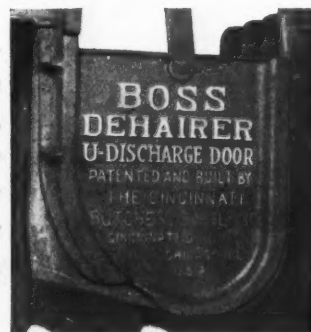
Belt Scrapers and Bars convey hogs through machine.



Control Discharge Door.
Assures absolutely clean hogs.

Note

To sell you the right machine, state for how many hogs per hour and their average weight.



THE CINCINNATI BUTCHERS' SUPPLY CO.

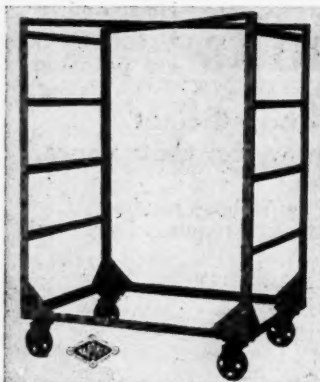
CHICAGO BRANCH
3907-11 S. Halsted St.

**Killing
Outfits**

**Manufacturers
"BOSS" Machines**

**Sausage & Rendering
Outfits**

**Factory and Main Office: 1972-2008
Central Ave., CINCINNATI, OHIO**



SAUSAGE OR BOLOGNA TRUCK NO. 31

Made of angle steel frame through-out; finished black or galvanized.

Length	Width	Height	Weight
42"	30"	66"	150 lbs.

MARKET FORGE CO.
EVERETT, MASS.

Making Trucks and Racks Since 1897
Write for our complete catalog

Write us for information and prices on

H. & H. Electric Ham Marking Saw
H. & H. Electric Pork Scribing Saw
H. & H. Electric Beef Scribing Saw
H. & H. Electric Fat Back Splitter
Calvert Bacon Skinner

United Improved Sausage Molds
Monel Metal Meat Loaf Pans

Adelmann Ham Boiler

Jelly Tongue Pan

Maple Skewers

Knitted Bags

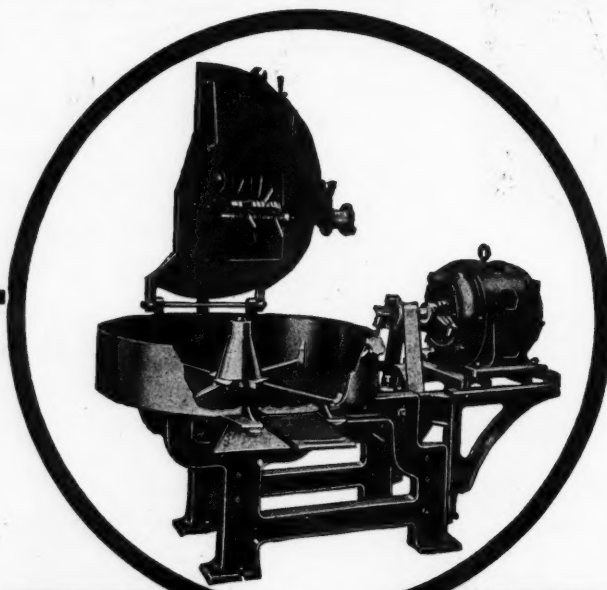
Best & Donovan

332 South Michigan Blvd.
Chicago, Ill.

Yes—It's Really Self-Discharging

To discharge meats automatically and quickly from a Silent Cutter has been a problem. It has been completely solved in the

Perfection Silent Cutter



The Perfection Silent Cutter

It's extreme simplicity—just open the sliding gate and the meat discharges into a truck underneath.

No—there are no cumbersome gears, levers, or other mechanical appliances to manipulate. It's the simplest method—the best one.

But besides this simple method of operation and control, the new

Perfection Silent Cutter

Does not heat the meat—Produces better tasting products
It's simple—It costs less to operate

R. T. Randall & Co. 331 & 333 N. 2nd St.,
Philadelphia, Pa.

Meat Truck No. 70



This truck is made of No. 12 gauge steel with channel iron beams, extra heavy pipe handles, legs all welded together at bottom, making it very strong and durable.

The truck is then heavily galvanized after fabricating.

Length overall	72"
Width overall	34"
Height overall	34"
Body depth	10"

B. F. Nell & Company

620 W. Pershing Road

CHICAGO, ILL.

Speed Limit 300 Miles An Hour!

Air Traffic Enormous! Air Well Controlled!

Twenty years from now! Planes, mammoth blimps, helicopters darting about like birds. Avenues of light flood the sky at night. The plane has taken the place of the "lizz". Street parking problems solved—by roof parking and specially constructed "air stations".

Life is hitting it up. Broadway shows are thronged with Hoosiers—who get back home in time for night-caps. "Air Freighters" race from Coast to Coast.

Everywhere, speed—*speed*—is the order! The Charleston is out of date—too slow! Overhead, bells clang, motors roar, horns screech—as if the very world were crazy. But it isn't. Just a little difference in the way of doing things—*twenty years from now!*


But some things will not have changed. Jamison Doors, for instance.

History permits the safe prediction that twenty years from now Jamisons will be more closely allied than ever with the customers' conception of built-in worth and thoroughbred performance.

20
Years
from
NOW

Jamison Doors

Jamison Cold Storage Door Company
Hagerstown Maryland U. S. A.



Lower your power costs; use "Enterprise" No. 166

The "Enterprise" No. 166 cuts 6,000 lbs. of beef per hour.

The No. 166 is the most economical machine you can buy. Saves time, labor, and power.

Gears are done away with. Pulleys are placed directly on socket shaft. Has babbited socket shaft with ten thrust collars. Prevents overheating and excessive wear.

Distance from ring to floor is 26½ in. Carrier can be run under chopper. Our fifty years' experience designing and manufacturing choppers for every purpose is at your disposal. Write us about your problems.

Chopper catalog, showing 72 sizes and styles of "Enterprise" Choppers, sent on request.

The Enterprise Mfg. Co., of Pa., Philadelphia, U. S. A.

No. 4

12 Packing Companies

Now Using

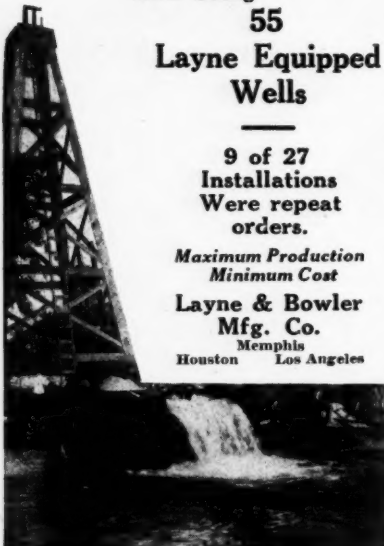
55

Layne Equipped Wells

9 of 27
Installations
Were repeat
orders.

Maximum Production
Minimum Cost

**Layne & Bowler
Mfg. Co.**
Memphis
Houston Los Angeles



Galvanized Steel Containers



Made in one piece of 22-gauge galvanized steel, reinforced around the top with 7-16 steel rod. Handles are so constructed that they will not cramp or pinch the hands. Designed to meet rigid packing house specifications.



No. 1
Cutting
Room
Container
15 in. dia.;
12 in. high.
Ea. \$2.00



No. 2
Cutting
Room
Container.
15 in. dia.;
18 in. high.
Ea. \$2.25.



No. 3
Sausage
Room
Container.
18 in. dia.;
13 in. high.
Ea. \$2.50.

Stock size, 28" long, 14" wide, 11" deep, \$2.75
F.O.B. Dubuque, Iowa. In lots of 24 or more,
\$2.50 each.

Dubuque Steel Products Co.

Sheet Metal Dept.

KRETSCHMER MFG. CO. Dubuque, Iowa

OAKITE CLEANS

better—cheaper—faster

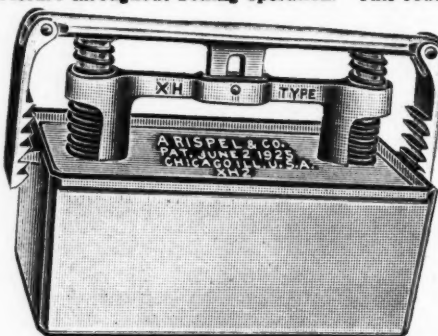
THERE is an easy, quick way for superintendents and purchasing agents of packing plants to find out how to clean ham boilers, ham racks, trimming tables, meat choppers, floors and equipment better, cheaper and faster. Simply ask to have one of our service men call. He will demonstrate, under actual working conditions. Then compare results. A post card to us will bring him to you. No cost or obligation.

OAKITE
Industrial Cleaning Materials and Methods
OAKITE IS MANUFACTURED BY OAKLEY CHEMICAL CO.
204 THAMES ST. NEW YORK N.Y.

Live Wire Springs on New Rispel Ham Retainers

Mean elastic pressure throughout boiling operation. This reduces shrinkage.

Will give one
for trial to
prove its
merits



H Type
Made of best
cast aluminum

Patented June 2, 1925

Makes perfect straight Hams and Meat Loaves

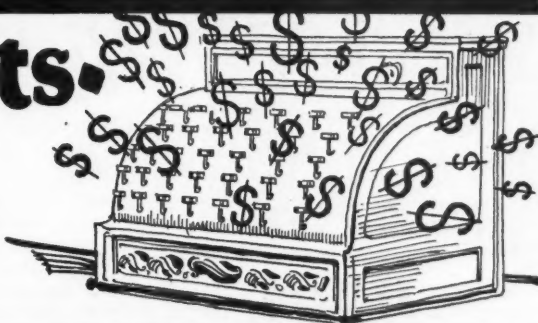
A. Rispel & Company

Manufacturers of many types and sizes of Ham Retainers

1617 No. Winchester Ave.

Chicago, Ill.

Quicker Profits.
*when the
 Can Helps Sell
 the Product!*



HEEKIN CANS

Your problem is to sell more of the products in which you are interested—the method of selling lard or coffee, crackers or tobacco is the same—the man who takes advantage of all his selling points, makes the biggest profit.

Don't overlook the can that takes your product to market. It's one of your best salesmen if it's a good looking, quality bespeaking Heekin Lithographed Can. Some of the most successful canned products are sold in Heekin Cans—these brightly colored lithographed cans are always bidding for attention on crowded shelves—they are a constant permanent advertisement for the manufacturer—and a powerful silent salesman in themselves.

There are no more attractive cans anywhere than Heekin Lithographed Cans—perhaps we can make turnover items of a few “shelf-warmers.”



Our Package Design Department Is At Your Service

This special department of foremost artists, lithographers, and engravers will help design your can and label or reproduce in a more attractive manner your present label. This department is keenly alert to all advertising possibilities and combines colorful beauty with selling points. No matter your problems, write us today.

HEEKIN CAN CO.
 6th, Culvert & New Sts.
 CINCINNATI, OHIO

KLEEN KUP

The Package
That Sells
Its Contents

Big packers as well as hundreds of retailers use this snow-white paper package for their sausage meat because it keeps the product fresh and clean. Because it carries their name and trade-mark directly into the home. It is used extensively because of its advertising value.

MonoService Co.
NEWARK NEW JERSEY



**PACKERS
GET**

"More load per hog"

By Using Bannon Separators
in the Rendering Plant

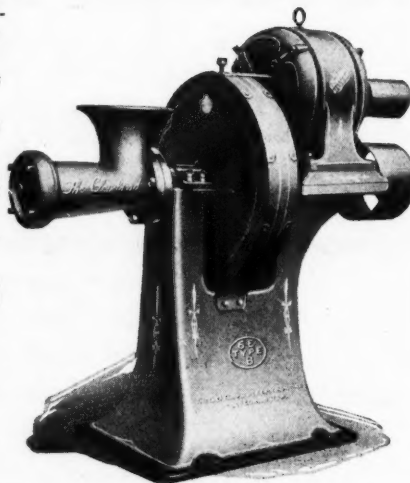
The BANNON COMPANY
32 Illinois St. BUFFALO, N. Y.

High Powered Choppers

THE line of Cleveland KLEEN-KUT Choppers are indeed profitable installations to the user.

1. They are exceptionally well made thruout.
2. Many special patented features that are expense savers.
3. Equipped with pulleys, if desired, which provide a complete power plant for silent cutter and mixer.
4. More product for dollars invested.

The name and location of these power plants in operation near will be gladly supplied upon request.



**The Cleveland
Kleen Kut Mfg. Co.**
CLEVELAND, OHIO, U. S. A.

If It Is Moist Wrap It in Parchment

BECAUSE

A healthy balance sheet depends upon how well you please the public. One public demand is for parchment wrapped packages when moisture or grease is present—around meats, butter, margarine, fish.

Cater to this demand. Employ parchment around moist products. Let the other fellow disregard the public's wishes, if he dares. Don't you do it. It's the wrong play.

WEST CARROLLTON, GENUINE VEGETABLE PARCHMENT, made in southwestern Ohio, near the National center of population, is ready to serve you. Have us quote on your needs.

The
West Carrollton Parchment Co.
West Carrollton, Ohio.

WEST CARROLLTON
GENUINE VEGETABLE PARCHMENT

New Ideas in Meat Packing and Sausage Making

Wonderful progress has been made in the last few years in the meat packing and sausage business—in curing, rendering, manufacture of sausage and meat delicacies, and in the numerous by-products of the industry. New machinery of all descriptions is appearing constantly—and every manufacturer claims his product is the best!

There are many new inventions which are profitable and highly recommendable to the industry. Our business is to test and study them, and introduce them to the trade—if practical. Our staff is all old, practical experienced packinghouse men, connected with the industry for 30 to 45 years, especially in the curing and sausage branches.

If you are in the market for new machinery of any kind connected with sausage-making, or parts and supplies of any make, let us hear from you.

We shall be glad to advise you free of charge on plant layouts, new recipes, making and handling of sausage, smokehouse construction and handling of smoked meats.

THE SPECIALTY MANUFACTURERS SALES CO.

REPRESENTED BY CHAS. W. DIECKMANN

General Jobbers of all kinds of Packinghouse Machinery
Factory Representatives: O. K. Shear Kut Angle Hole Plates and Knives, A. Rispel's Aluminum Ham Retainers, CD Fat Rendering Machine

Main Office: 2021 Grace St., Chicago, Ill.

Do You Know



**that your old aluminum ham boilers
are worth good money?**

Our exchange plan, inaugurated a year ago, wherein we accept old aluminum Ham Boilers in exchange towards the purchase of new ones, has worked out so successfully we have decided to continue same indefinitely.

Why not investigate your ham boiling department, and sort out those you desire to exchange now, so you will be in readiness when the season opens.

Ham Boiler Corporation

1762 Westchester Ave.

New York City

Factory: Port Chester, N. Y.

European Representatives: The Brecht Co., 6 Stanley St. Liverpool and 12 Bow Lane, London

Canadian Representative: Gould Shapley & Muir Co., Ltd., Brantford, Ontario

REX BRAND

Complies with
B. A. I. Requirements

The King of Nitrates

Write for Prices
Immediate Deliveries

Double Refined Nitrate of Soda

Prompt Shipment

STAUFFER CHEMICAL CO.
CHAUNCEY, NEW YORK

SAN FRANCISCO SALT REFINERY
SAN FRANCISCO, CALIFORNIA

CHICAGO OFFICE: 111 W. WASHINGTON ST.

HY-GLOSS

MARGARINE CARTONS

Protect the Product

HY-GLOSS Paraffined Cartons are unexcelled; are used by the leading Oleo Manufacturers of the country. They attract the attention of the discriminating buyer.

National
Carton Company
Joliet, Ill.



The UNITED STATES

CAN Co. CINCINNATI

Manufacturers of
Lithographed Lard
Pails, Cans and Sheet
Iron Lard Drums

Our customers are
our best advertise-
ment

We originate and
design labels that will
sell your goods

Write us for complete information



Everything
Wears
Out
BUT



A. Backus, Jr. & Sons
Dept. N.
DETROIT, MICH.

Baskets
OUTWEAR
EVERYTHING

V A T S
For Pickling and Curing Meat
Capacity 1400 lbs.
United Cooperage Company
1115 Fullerton Ave. Chicago, Ill.

When You Write
The Advertiser
Mention
THE NATIONAL PROVISIONER

The Demand by Skilled Workmen Continues for FOSTER BROTHERS KNIVES



No. 10BHX
Skinning
Knife

This skinning knife is the required "Shape—Balance—Weight" with a handle comfortable to the grip, and a wide-backed blade for relief of thumb pressure, eliminating the possibility of cut hides.



No. 8C Butcher Knife

These Butcher knives are known to workmen and jobbers alike, as possessing all of the desired qualities.

THE BRAND IS FOSTER BROTHERS

It signifies the origin of a hand-forged product made in the U.S.A. from best cutlery steel that will hold its fine cutting edge without constant sharpening.

Use Them and Be Convinced

If your supply house cannot furnish information and prices,
write to us direct

JOHN CHATILLON & SONS

Established 1835
Manufacturers of Scales and Butchers' Supplies

85-99 Cliff Street

New York City, N. Y.

PATERSON PARCHMENT PAPER CO.

PASSAIC, NEW JERSEY

MATHIESON Chemicals

Practical Experience plus Ample Resources

TO successfully produce and market Anhydrous Ammonia on a nationwide scale requires, first, an organization with mature experience in the manufacture, handling and distribution of liquefied gases, and second, financial resources great enough to maintain ample stocks of cylinders at numerous distributing points throughout the country.

That the Mathieson organization has had practical experience in handling liquefied gases is proven by its enviable record with Liquid Chlorine. During the past ten years, it has definitely established its leadership in this field, both in quality and quantity of production and in the development of improved methods of transporting and handling compressed gases.

That the Mathieson company possesses the required financial resources is well known in the chemical-consuming industries. Its present capital investment in container equipment for shipping Liquid Chlorine and Anhydrous Ammonia runs into several millions of dollars.

These facts, together with ample stocks at fifty distributing points, are a definite assurance of quality and prompt service to all users of Mathieson Anhydrous Ammonia.

Write us for quotations and nearest stock point

The MATHIESON ALKALI WORKS Inc.
250 PARK AVE. NEW YORK CITY
PHILADELPHIA CHICAGO PROVIDENCE CHARLOTTE

*Caustic Soda ~ Liquid Chlorine
Bicarbonate of Soda
Anhydrous Ammonia*



*Soda Ash ~ Bleaching Powder
Modified Virginia Soda
Aqua Ammonia*

Deal Direct with the Manufacturer

SAUSAGE CASINGS

THE BRECHT COMPANY

ST. LOUIS

NEW YORK

ESTABLISHED 1853

BUENOS AIRES

HAMBURG



CASINGS PRODUCE CO., Inc.

80½ Pearl St. New York City

TEL. BROAD 3589

*Cleaners and Importers Sheep
and Hog Casings*

E. E. SCHWITZKE, Pres.

SAYER & COMPANY, Inc.

Peoria and Fulton Sts., Formerly Wolf, Sayer & Heller, Inc. CHICAGO, ILL.

Sausage Casings and Sausage Room Supplies

New York London Hamburg Montreal Sydney Christ Church, N. Z.

THE INDEPENDENT CASING & SUPPLY COMPANY

1335-1347 West 47th St., Chicago

Hammerbrookstr 63/67 2, Hamburg

SAUSAGE CASINGS

IMPORTERS

EXPORTERS

THE DRODEL CO., Inc.

Import

Sausage Casings

Export

336 Johnson Ave.

Brooklyn, N. Y.

Cudahy's Selected Sausage Casings

CAREFULLY CLEANED Hog · Beef · Sheep UNIFORMLY SELECTED

The Cudahy Packing Co., U.S.A. 111 W. Monroe St., Chicago.

ZEHNDER & CO.

DIETIKON
Switzerland

Sheep Casing Selectors
ARE OPEN TO SUPPLY REGULAR
BUYERS WITH THEIR

Extra Wide, Medium
and Narrow Hanks

in their well known, careful
selection and
Supreme Quality

SCHAUB & CO.

Hamburg 27, Germany

Importers of all kinds of
Packing House Products

Branch Houses All Over
Northern Europe

Established 1868

H. Leube, Sr. H. Leube, Jr.
Sole Proprietors
Correspondence Solicited
Own Big Warehouses on the
River Elbe

Codes: Cable Phones
Cro Address Yards 1414
Bentleys "THE SHANLEY" Yards 1515

T. E. HANLEY & CO.

Sheep, Beef and Hog Casings

Certified Sausage Casing
Color

Sausage Flour

Office and Factory
40th Street and Packers Avenue
UNION STOCK YARDS
Chicago, Ill.

Wire or Write Your Offerings and
Inquiries

Thomson & Taylor Company

Recleaned Whole and Ground
Spices for Meat Packers

CHICAGO, ILLINOIS

Packing House Chemists

CHEMICAL & ENGINEERING CO - Manhattan Building - CHICAGO, ILL.

THE CASING HOUSE

THE
CHOICEST MARKETS
OF THE
WORLD
ARE OUR
SOURCES OF SUPPLY

BERTH. LEVI & Co., Inc.
ESTABLISHED 1882

**NEW YORK
BUENOS AIRES**

**CHICAGO
HAMBURG**

**LONDON
WELLINGTON**

MANUFACTURERSPoultry Foods
Tallow and Oils**BUYERS OF**Beef Cracking
Calf Skins**CONSOLIDATED BY-PRODUCT CO.**

West Philadelphia Stock Yards

30th and Race Streets

Philadelphia, Pa.

MANUFACTURERSBeef, Sheep and Hog Casings
all Descriptions

Beef Wessands a Specialty

IMPORTERS OFHigh Grade Hog and Sheep
Casings**VAN GEUNS BROS.**

Groningen, Holland

Telegraph Addr. "Casings"

are buyers of

Hog Casings

Offers solicited

BECHSTEIN & CO., Inc.**SAUSAGE CASINGS**

CHICAGO: 723 West Lake Street

LONDON: 5 St. Johns St., Smithfield, E. C.

NEW YORK: 50 WATER STREET

Telephone Whitehall 9328

OPPENHEIMER CASING CO.

Importers and Exporters of

SAUSAGE CASINGS

CHICAGO, U. S. A.

New York
London
HamburgToronto
Wellington
Buenos Aires
Tientsin

SHEEP | HOG | BEEF

CASINGS

Importers - Manufacturers - Exporters

**CALIFORNIA
BY-PRODUCTS CO.**Main Offices
995 Market St.
SAN FRANCISCOEastern Branch
461 Eighth Ave.
NEW YORK

Tel. Rhineland 4817

THE AMERICAN CASING CO.

Importers and Exporters

SAUSAGE CASINGS and SPICES

401-3 East 68th St. New York City

PHONE GRAMBOY 3885

**Schweisheimer & Fellerman
IMPORTERS and EXPORTERS OF****Sausage Casings**Selected Hog and Sheep Casings a Specialty
Ave. A, cor. 20th St., New York, N. Y.**Los Angeles Casing Co.**714-16-16 Ducommun Street
LOS ANGELES, CALIFORNIA**Sausage Casings****The Irish Casing Co.**

Manufacturers, exporters, importers

SAUSAGE CASINGSArbour Hill, Dublin, Ireland
Sheep Casings a Specialty**NEW YORK BUTCHERS' SUPPLY CO., Inc.****SAUSAGE CASINGS AND
SUPPLIES**

513 Hudson St., NEW YORK, N. Y.

W A N T E D

TANKAGE—All Grades

GEO. H. JACKLE

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M. BRAND & SONS**SAUSAGE CASINGS**

FIRST AVE. AND 49th ST.

NEW YORK

S. OPPENHEIMER & CO.**Sausage Casings**Chicago, 2700 Wabash Ave.
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73 Boulcott St., Wellington

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EARLY & MOOR, Inc.Importers
Exporters**SAUSAGE CASINGS**139 Blackstone St.
Boston Mass.*"The Skins You Love to Stuff"***M. ETTLINGER & CO., Inc.**Importers, Exporters and Cleaners of Sausage Casings. A large
stock of all kinds of casings constantly on hand

Established 1903

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HIGH GRADE SAUSAGE CASINGS

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**Direct Importers of Russian, Persian, Chinese Sheep
and Hog Casings** BOSTON, MASS. U. S. A.**AUSTRALIAN Sheep and Beef CASINGS****BRITISH CASING CO., Ltd.**

14 Casing Cleaning Factories Throughout Australia

Dried Gut

Sydney, Australia

Brokers:

E. G. James Co.
140 W. Van Buren St.
Chicago, Ill.

"NEVER HEARD OF IT!"

Exclaimed the man.

We collapsed with the groan, "What's the use!"

"Hook 'er to the Biler," probably one of the greatest of trade slogans, meant no more to him than Emerson's "Hook 'er to a star"—which of course was nothing.

The plant was one of those "dying by dry rot" concerns where the executives had "no time for trade papers" and who "knocked off" for golf every nice afternoon.

An organization where old Mr. Salary eats up all the "celery" and dividends have been suspended for a "coon's age"—if you know what a coon's age is.

Think of any man with a steam plant not keeping posted on best equipment.

Every man who reads the papers or mixes with other men in his trade has heard of "Old Hook 'er to the Biler" the elevator man.

The Great Engineering Societies have awarded medals and honors to "The Ridgways of Coatesville" for their inventions in steam hydraulics.

But lots who have "Heard of" do not know the Biggest and Best all over the World are getting Ridgway Elevators. Here is a sample of over 3,000

Standard Oil Co.
Cluett, Peabody & Co.
H. J. Heinz Co. ("57")
Crane & Co. (Dalton)
Packard Motor Car Co.
United Gas Imp. Co.
Larkin & Co. (Buffalo)
General Electric Co.
Penn. R. R.

International Harv. Co.
Standard Underground
Cable Co.
John Wanamaker
John Morrell & Co.
Christie Brown & Co.
Dow Chemical Co.
Firestone Tire & Rub. Co.
Consolidated Gas Co., N.Y.
International Paper Co.

Remington Typewriter Co.
U. S. Rubber Co.
Procter & Gamble Co.
(Ivory Soap)
E. I. Du Pont & Co.
B. F. Goodrich Co.
United States Gov't
Sears, Roebuck & Co.
United States Steel Co.
American Hard Rubber Co.

Who are busy

"HOOKIN' 'ER TO THE BILER"

Craig Ridgway & Son Co.

Over 3,000 in daily use

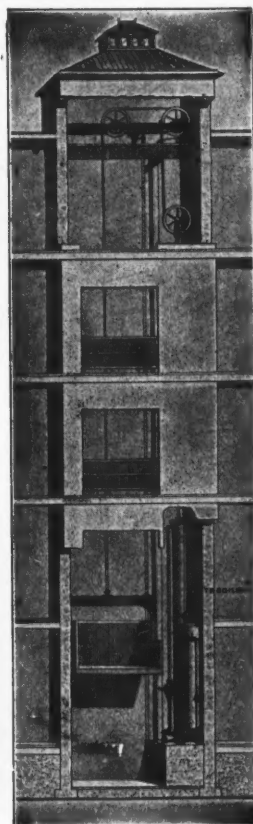
COATESVILLE, PA.



Double Geared



Direct Acting



THE WHITE BACON SKINNER

It saves 3% in
product

It saves 50% in
labor



Pat. Pend.

SAM B. WHITE

118 Everett Ave.

Providence, R. I.

THE WHITE BACON SKINNER is designed and built to meet the requirements of those packers who desire the most efficient methods in their sliced bacon department. Whether the output be large or small the saving in product and labor will soon pay for the machine.

IT WILL SAVE YOUR PRODUCT by cutting the fat clean from the skin.

IT WILL SAVE YOUR LABOR by the quick and uniform method for removing the skin from the belly.

A NEW FEATURE is now part of the equipment. This is an attachment that flattens the belly as it passes through the machine.

Armour's

ANHYDROUS AMMONIA

*—Now
Produced
at
New
Plant
at
Niagara Falls,
New York*

*Send your orders to Ar-
mour and Company
Branch located in your
vicinity, or to Main
Office, Chicago, Illinois.*

Our Anhydrous Ammonia is manufactured at new plant now located at Niagara Falls, New York.

Of all the processes employed in the manufacture of Anhydrous Ammonia that used in the manufacture of ours, is the latest and the best.

Contamination, present in Ammonia manufactured under the old method, is not to be found in our new product. Do not be misled by statements to the contrary.

We guarantee our Anhydrous Ammonia to be free from moisture, and impurities that prevent maintenance of desired low temperatures, and is sold subject to consumer's test before attaching cylinder to machine.

*You want and need the Best Am-
monia. We have it! Stocks of 50
lb., 100 lb., and 150 lb. cylinders
carried in all large distributing
centers.*

ARMOUR AMMONIA WORKS

Owned and Operated by

ARMOUR AND COMPANY

GENERAL OFFICES, CHICAGO

THE NATIONAL PROVISIONER

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OFFICIAL ORGAN OF THE INSTITUTE OF AMERICAN MEAT PACKERS

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Vol. 74

Chicago and New York, March 27, 1926

No. 13

Packer Needs More Cost Knowledge

Buying Based on Cost Information And Sales Policy That Puts Profit Above Volume Might Help Situation

Packers agree that "volume without profit" is one of the most serious things the matter with the packing business.

Price lists that are jokes, price cutting for volume, lack of regard for prices on advance orders, a failure to know costs, and reckless buying of hogs without regard to selling price of the finished product—these are some of the basic problems of the industry.

One packer believes the chief trouble with the packing business is that about three-fourths of the people in it do not know what they are doing.

They buy their raw material from day to day, knowing it is cutting out at a loss, but believing an invisible profit will show up somewhere by the end of the year.

Another packer says when his company makes out a price list it means something.

His salesmen are not calling up for better prices, for they know it is useless. Their product is quality product, and the salesmen are educated to talk quality and service, and to get the price. He believes if everyone would do this, there would be less wrong with the packing business.

When the price must be so high that demand drops off, this packer reduces his kill, cutting it down to a minimum.

He (and others who do not believe in putting their money "down a hole") are taking a chance on increasing operating costs by reducing kill. They are manufacturing only sufficient product for the needs of the trade which can and will pay the price necessary for finished product from 11, 12 and 13-cent hogs.

Price War as Cure for Price-Cutting.

Some packers (who make price lists to be used and not shaved) have gone so far as to threaten price wars on

persistent price cutters. They realize, however, that such retaliation injures everyone, but believe that it results eventually in the survival of the fittest.

An example of such a war was recently instituted in a small town in California. The grocers and bakers started bread price-cutting. This soon became so fierce that the price of bread dropped to a half cent a pound. A little later it was being given away, and the somewhat ironical suggestion was made that probably the price cutters would resort to a bonus for anyone who would consent to accept a free loaf of bread.

This price war was carried to extremes, but it does find some resemblance in the packing industry. Too many packers do business with the pruning knife, instead of a definite cost basis.

An Excuse for Price Cutting.

Product prices are so high that buying has dropped off, with the result that certain products are backing up on some producers. Price cutting is resorted to to relieve accumulation and release the capital tied up in the product. These packers take a chance on making up the loss in the next turn-over.

Perhaps more hopes of making up losses are lost in the hog alleys than any other place. It is there that

many investments are being made that wipe out the possibility of ultimate profits. Hogs are too high. From all sections of the country comes the cry, "We need 8 and 10 cent hogs pretty bad!"

In the light of the high cost of the raw product, price cutting for volume becomes more and more of a puzzle.

"Volume with profit" is one packer's slogan. "Volume regardless of profit" seems to be the slogan of the packers who give their salesmen wide latitude in price-cutting.

More Price-Cutting Examples.

The following prices are submitted by a one-price packer, showing recent asking prices of price-cutting competitors, compared with those of packers who make prices on the basis of costs:

	Cut price	Standard price
Smoked boneless butts.....	32c	39c
Boiled hams, square, skinned.....	35c	43c
Bacon squares.....	18c	22½c
Hams 12/14, 14/16.....	28c	30c
Bacon 6/8.....	37c	40c

This standard price is subject to a ½c shade on 100 lb. lots and a 1c shade in 25 piece lots.

Profit Better Than Volume

Commenting on conditions in the industry and his method of meeting them, an Eastern packer writes as follows:

Editor THE NATIONAL PROVISIONER:

This business certainly is very discouraging at the present time. Prices are higher than the big majority of consumers are willing to pay, so naturally volume has been very poor.

We have figured it better to run along on reduced volume and try to get a satisfactory trading profit, even though the increased operating costs may turn our net into a loss.

I feel it would be a sound policy if generally adopted, either to get hogs down or prices up. This would bring about a solution to our present losses. I believe

What Are Profits?

Are they the money you actually make on what you sell?

Or are they something you have figured out with a pencil on a piece of paper—otherwise "paper profits?"

Do you ever let your lead pencil and your fond hopes fool you?

Check up and find out!

that if everyone would follow this trend it would help to solve the unsatisfactory conditions which are now prevalent in the packing industry.

Yours truly,
EASTERN PACKER.

"Eastern Packer" is one who does not believe in volume at any cost.

"Sell Right" or Red Ink?

Discussing the price-cutting evil as pointed out in THE NATIONAL PROVISIONER of March 13, a packer says:

Editor THE NATIONAL PROVISIONER:

I know of one case where a Western packer sold smoked regular hams in territory where we operate for 27c a pound; another where a packer, who has been known to have financial difficulties, has booked his best grade of small regular hams at 28c per pound for delivery Easter week.

I am wondering if the red would not gradually disappear from this packer's ledger if he worked out a sell-right policy.

What a Price List Means.

When we make out a price list, it means something, and our salesmen know it.

We have been allowing a shade of 1/2c per pound on some items in fresh pork cuts and one or two items on smoked meats where a dealer will use 100 pounds or more. Most of our competitors think nothing of allowing 1c per pound shade, and we sometimes hear of 1 1/2c to 2c shade from the price list.

We never shade prices on sausage products.

Our salesmen are not calling up for better prices, because they know it will do them no good.

We figure what our products cost us, and add on a reasonable profit—then we get the price! We have a fancy product, and our salesmen are educated to talk quality and service, which they do.

We all know that the hog situation is mighty unhealthy at the present time and we don't claim to be making any money in cutting hogs, but we are cutting our kill down to a minimum, buying the green cuts we need to take care of smoked requirements.

When the packers adopt a policy of making a price list and sticking to their prices, there won't be so much discussion about what is the matter with the packers.

A Policy in Buying Hogs.

I believe it is up to each and every one to figure out what they would have to get on product based on the live cost of hogs, put this price on their product, and then govern the number of hogs they buy by the amount of product sold.

It might be hard for two or three weeks, because of overhead for a good many of the packers. But there isn't any question in my mind that with this policy we would be buying hogs on the proper level, and everybody in the industry would be better off.

Yours truly,
PORK PACKER.

Education on Hog Costs

Here is a letter to John W. Hall from a successful packer who figures

that the trouble with the packing business is that 75 per cent of the people in the business do not know what they are doing.

This man believes that what the industry needs is education on the cost of hogs rather than so-called market values, and the getting of cost plus a living profit for what the packer sells. He says:

"There is nothing wrong with the packinghouse business as an industry, except the fact that from what I can see there are seventy-five percent of the people in the packing business who absolutely do not know what they are doing.

"They have no individual opinions on the economic situation, or to what extent values are governed by supply and demand—they merely buy raw material from day to day regardless of whether hogs figure out or not.

"There seems to be some thought in the minds of a great many that there is some invisible profit that shows up at the end of the month to cover a loss in the hogs killed, and for that reason there are a good many packers that are in distress.

No Idea About Their Cost.

"I am frank to admit that from what I see from day to day, month to month, and year to year, some packers have absolutely no conception of costs.

"In fact, it would appear to me as if in a great many instances the pickled meat market or the dry salt meat market was taken as a basis, regardless of the relative value of the various cuts, and that merely smokehouse shrink was taken in connection with arriving at a selling price—no thought in connection with bad debts, claims, deliveries, office expense, interest, insurance, depreciation, repairs, and a thousand and one items that go into the cost and selling price of the product.

"With this state of affairs there is

nothing in the situation but the survival of the fittest.

"If it would be possible to educate the whole packinghouse industry on a basis of the cost of the hogs, rather than so-called market values, and the passing up of trade by various houses unless they could get a price in keeping with costs plus a living profit, it would do much to adjust the present deplorable situation.

Must Get Close to Sales End.

"As long as packinghouses are handled by executives who are not close to the selling prices, and salesmen are allowed to shade lists, and test figurers make figures to suit their own convenience rather than in keeping with the facts—just so long will we flounder.

"When you take into consideration the infinitesimal profit that there is in this industry, regardless of how close you may watch it, and the fact that conditions change from week to week, it is hard to see how packers can take such chances.

"We are in a period of scarcity, as far as live hogs are concerned, but there is a surplus of product of various kinds that is practically unsalable, and the product that is salable is being absorbed at outrageous prices—namely, light hogs. The American public, as well as the British trade, will not accept what the farmer is shipping as desirable product, and the end is not yet.

"Cheap corn and high-priced hogs are not conducive to the class of merchandise that the public desires, and those who are too anxious for the raw material will suffer eventually in keeping with present day conditions."

Buy the Hogs Right

Here is a novel contribution to the discussion on "What's the Matter with the Packing Business" from an executive who must have been taking a peep at the Salesmen's Page of THE NATIONAL PROVISIONER. At least he catches the pun habit recently prevalent on that page, and falls into verse on the subject as follows:

Ve Armour fools dan Maggie unt Jiggs
To pay the price ve do for pigs;
Our fall iss Swift and near at hand,
Ve'll be decorated mit White Lily Brand
Unless ve tink it offer a vile,
Und buy dem lower—or go to Hell!

I Durr say ve'll be packed in ice
Until our turn for paradise,
Unless we use our brains today
And all agree mit Cudahy
Not to let this theme get cold—
But call in all de orders, mit Dold.

Und den decide to use some sense
Und take the price from off the fence;
Be Independent und to them say:
"Von't pay so much for hogs today."
Ve'll be Felin fine if ve take dis stand,
Und get on the jog to beat the band!

It Kahn be done, and it's not right
To Stahl along from morn till night;
Vogt we should do, und right away
Iss to the public oop and say:
"Ve is nix more like Maggie unt Jiggs,
"Ve pay a decent price for pigs!"

Be honest mit ourselves und say:
"Ve make a profit from today,
Und if not so, it's nix come rouse
Mit pigs to sell the Dutchman's house."
Let's march right up,
Hang up our sign
Den have a drink of Guggenheim.

Dere iss no Rath in vat we say
To you, dear reader, we do pray,
The story vich iss told iss good—
But iff not so, mox nix to

Wood.

Short Form Hog Test

Do you know each day how your hogs "cut out"?

Do you know how to figure all operating charges and expenses so as to get at your cutting profit or loss per day per cwt.?

THE NATIONAL PROVISIONER'S revised Short Form Hog Test enables you to keep track of this each day.

If you want a supply of these test forms for daily figuring fill out the following and mail it at once:

The National Provisioner,
Old Colony Bldg., Chicago.

Please send me copies of the Short Form Hog Test for daily figuring.

Name

Street

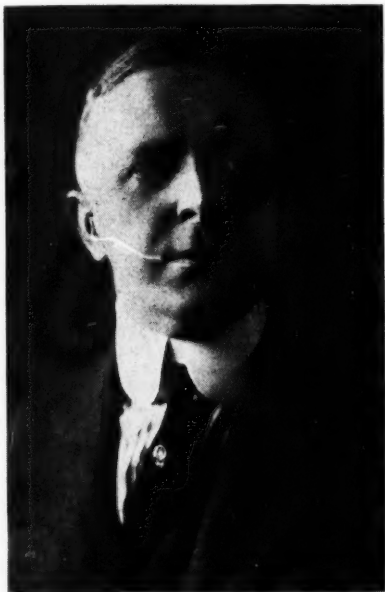
City

Single copies, 2c; 25 or more, 1c each; quantities, at cost.

Packer Talks on Construction and Sales

That the program for the spring meetings of the Engineering and Construction Section and the Sales and Advertising Section of the Institute of American Meat Packers are meeting with general approval is indicated by the number of packers who have signified their intention to attend.

The meetings will be held on Wednesday, March 31, and Thursday, April 1, respectively, at the offices of the Institute in Chicago. The former meeting will be held in two sessions, starting at 10 A. M.,



F. W. KEIGHER

Chairman, Sales and Advertising Section

and 2 P. M. The Sales and Advertising meeting will start at 1:30 P. M.

Provision has been made on both programs for discussion from the floor of the subjects covered by the speakers. Three speakers at each of the meetings are men from outside the packing industry who will give authoritative talks on subjects of interest to almost every packing company.

The program follows:

ENGINEERING AND CONSTRUCTION SECTION.

Wednesday, March 31, 1926.

Presiding Chairman, **Allan McKenzie**.

Program Chairman, H. P. Henschien.

Morning Session, 10:00 A. M.

1. "Ammonia Condensers and Water Cooling Towers," Heywood Cochrane, Carbondale Machine Co., Chicago.

2. "Paints Adapted to Packing House Conditions," Dr. C. D. Holley, chief chemist of the Sherwin-Williams Company, Cleveland, Ohio.

3. "Structural Steel vs. Reinforced Concrete Construction in Packing Plants," Robert Clark, architect, Armour & Co., Chicago.

Afternoon Session, 2:00 P. M.

4. "Distribution of Refrigeration in Packing House Coolers and Freezers," S. C. Bloom, president, Atmospheric Conditioning Corporation, Chicago.

5. "Department Distribution of Steam Power Cost," Henry D. Tefft, director of the Department of Packinghouse Practice and Research, Institute of American Meat Packers.

6. "Practical Welding in Packing Plants," Carl Wilkie, chief engineer, Brennan Packing Co., Chicago.

SALES AND ADVERTISING SECTION.

Presiding Chairman, F. W. Keigher.

Program Committee, Carl Fowler, F. G. Duffield, George R. Cain.

1. "Compensation for Salesmen: Straight Salary vs. Other Methods," R. J. Joucken,

branch house department, Cudahy Packing Company, Chicago.

2. "Why Aren't Packers Better Merchandisers?" C. H. Andrews, sales manager, Roberts and Oake, Chicago.

3. "Preventable Wastes in Making Deliveries," E. W. Turley, Autocar Sales Company, Chicago.

4. "The Place of Newspaper Advertising in a Selling Campaign," F. Guy Davis, Western Manager, Bureau of Advertising, American Newspaper Publishers' Association, Chicago.

5. "The Use of Posters in a Selling Campaign," J. D. Sims, manager of promotion and merchandising, General Outdoor Advertising Company, Chicago.

Packers Again Gather in Groups

The exact time and places at which the sixteen regional meetings for member companies of the Institute of American Meat Packers will be held has just been announced.

The meetings will be held in the same cities as the February meetings, except that packers in Maryland and vicinity will meet in Baltimore instead of Washington, D. C., and the Omaha-Minnesota-Iowa region will hold its meeting in Omaha. The latter region, and the Southeastern region, are the only regions in which the meetings will be held before noon.

After this group of meetings, each region will have had detailed reports on the services of six of the ten Institute departments from the directors in charge of the departmental work. The names of the directors who will speak in each city and the time and location of the meetings follow:

CIRCUIT I

Detroit, April 5, 2 P. M., Sullivan Packing Co.

Buffalo, April 6, 2 P. M., Buffalo Athletic Club.

Cleveland, April 7, 2 P. M., Exchange Building, Cleveland Union Stock Yards.

Cincinnati, April 8, 12:30 P. M. (luncheon), Business Men's Club, 8th and Race streets, Cincinnati.

St. Louis, April 9, 1 P. M. (luncheon), Missouri Athletic Club, St. Louis.

John C. Cutting, director of the Department of Retail Merchandising, and Miss Gudrun Carlson, director of the Department of Home Economics, will speak.

CIRCUIT II.

Pittsburgh, April 5, 12:30 P. M. (luncheon), Pittsburgh Athletic Club.

Philadelphia, April 6, 3 P. M., Manufacturers' Club, Philadelphia.

Baltimore, April 7, 3 P. M., Baltimore Association of Commerce, 22 Light street, Baltimore.

New York City, April 8, 3 P. M., 441 Lexington Ave., New York City.

Boston, April 9, 12:30 P. M. (luncheon), Chamber of Commerce, Boston.

R. H. Hess, director of the Department of Industrial Education, and H. R. Davison, director of the Department of Waste Elimination and Live Stock, will speak.

CIRCUIT III.

Milwaukee, April 5, 2:30 P. M., Association of Commerce, 108 Mason St., Milwaukee.

Omaha, April 6, 10 A. M., Assembly Room, Swift & Company general offices, Omaha.

Kansas City, April 7, 2 P. M., Kansas City Athletic Club.

W. Lee Lewis, director of the Department of Scientific Research, and Frank L. DeLay, director of the Department of Organization & Traffic, will speak.

CIRCUIT IV.

Louisville, April 6, 2 P. M., Brown Hotel, Louisville.

Knoxville, April 7.

Atlanta, April 8, 11 A. M., Biltmore Hotel, Atlanta.

H. D. Tefft, director of the Department of Packinghouse Practice and Research,



ALLAN MCKENZIE

Chairman, Construction Section

and H. L. Osman, director of the Department of Purchasing Practice, will speak.

Speakers at the meeting of the Regional Committee to be held at Chicago on Friday, April 2, will include John A. Hawkinson, President Allied Packers, Inc.; L. D. H. Weld, and George E. Putnam, Comptroller's department, Swift & Co., and A. E. Petersen, vice president Wilson & Co.

SPENCER GOES TO WICHITA.

S. F. Spencer, of the executive staff of the Keefe-LeSturgeon Co., Arkansas City, Kas., has been transferred to Wichita and put in charge of the plant and business of the Keefe-LeSturgeon Co. there. Mr. Spencer is one of the brightest graduates of Dick Keefe's school, and will give the Ark a big run in the Wichita territory.

Panorama of the Meat Packing Industry

The operations of Swift & Company, its service to the producer of livestock and to the consumer of meats and produce, the place of this great industry in the life of the nation, its economic importance and its history from its beginning fifty years ago, are reviewed in the Swift & Company 1926 Year Book.

A brief half century ago Gustavus F. Swift, the founder of the company, came to Chicago as a cattle dealer and experimented with the shipment of dressed beef to Eastern markets. From this beginning the company has grown to a corporation with a capital of \$150,000,000 and with nearly 50,000 shareholders.

The almost unprecedented progress made during this period is brought out graphically in the following paragraphs:

Progress in Fifty Years.

Fifty years ago Mr. G. F. Swift began with ten refrigerator cars; today the company has between five thousand and six thousand cars, which may be seen on railroads in all parts of the country.

Fifty years ago there was no marketing organization; today there are over four hundred branch selling houses and over five hundred specific routes over which our refrigerator cars travel once or oftener each week, dropping shipments for thousands of small towns.

The company was incorporated in 1885 with a capital stock of \$300,000. Since then capital has gradually increased to \$150,000,000, and a surplus of \$69,000,000, representing relatively small annual savings, has been built up.

At first there were only five shareholders; now there are nearly fifty thousand. Dividends have been paid without interruption for forty years.

Although Swift & Company is one of the largest corporations in the United States, as measured by volume of sales, it handles less than 15 per cent of the meat consumed in the country and less than 25 per cent of the meat that enters interstate commerce.

The company operates on tiny profit margins—\$1.50 a head on cattle, for example—whereas Mr. G. F. Swift made ten dollars on the first calf he bought over fifty years ago.

The progress made by the company in 1925, when its sales exceeded \$875,000,000, and the encouraging outlook for the future are outlined by President L. F. Swift in his review of the year.

Livestock Cost a Lot More.

A discussion of livestock prices during 1925 discloses the fact that hogs cost about 50 per cent more in 1925 than in 1924, cattle were considerably higher, and sheep and lambs cost about 8 per cent more. The year was believed to have marked the end of the post-war period of low livestock and meat prices.

The place of cold storage, not only in the meat industry but in providing a year-round supply of perishables at a price within the reach of the average consumer, is outlined. The interesting fact is brought out that in and around the Chicago Union Stock Yards there is more cold storage space than in all of Great Britain and Ireland.

The part that the company plays in helping to clothe the nation is outlined in its activities in connection with the handling of hides, skins and wool, which constitute the raw products for many of

the more important articles of human apparel.

Swift in the South.

The Swift interests in the South and the Southwest center in packing plants of the company located in Georgia and Texas. Fourteen of the company's 23 fertilizer factories are located in eight Southern states; it has phosphate mines in Florida, produce plants in Tennessee, Mississippi and Texas, and cotton oil mills and refineries in several southern states. In addition, a network of branch houses and car routes carry Swift products all over the South.

An interesting feature of the year book is the result of an analysis of employee service which brings out the fact that 1,200 members of the present personnel have been with the company 25 years or more; 164 for 35 years or more; and 40 for 40 years or more.

The precedent set by the president of the company, Louis F. Swift, who began as a boy to help his father more than fifty years ago, has been followed by many employees, thus making the proud record shown above.

Human Side of the Organization.

A brief discussion of the human side of this huge organization includes comment on the plan of employee representation, which has been tested in the packing industry and found so satisfactory. It has been the means by which the management of the company has kept in close contact with the employees and discussed common problems face to face.

The year book contains 55 pages, fully illustrated with historic pictures showing the progress of the company and charts and graphs of livestock receipts and prices over a period of years.

BOHACK SALES INCREASE.

A prosperous year, ending January 31, 1926, is reported by H. C. Bohack Co., Inc., Brooklyn, N. Y. An increase of \$691,772 is noted in gross sales over the preceding year, the total amounting to \$19,395,241.

Study Meat Packing

Students in packinghouse operations—either in night, correspondence or day courses—have had indicated to them as a foundation text-book for their studies "The Packers' Encyclopedia."

This 545-page volume is the operating handbook of the industry. It takes up packing operations with the live animal, and carries them through to the finished product and by-product.

Its arrangement—though intended for the packinghouse operating man—is ideal for the student.

"The Packers' Encyclopedia" will be found in most public and college libraries. Students desiring to obtain copies for their own use, however, may obtain terms upon application to the Institute of Meat Packing, University of Chicago, Chicago, Ill.

The net profit, after all charges were deducted, amounted to \$339,236, the equivalent of \$10.28 per share on the common stock after deducting the preferred dividends.

Results in the grocery and bakery departments were highly satisfactory, but a small net loss was suffered in the meat department during the year. The volume of business showed an increase, the unsatisfactory results being due in part to increased commodity costs which were not passed on in full to the consumer.

In his letter to the shareholders, President Henry C. Bohack commented as follows on the meat department of the business:

"Numerous changes were made during the year in our meat stores' personnel, and this tended toward interference with the regular routine of our business. At present writing we believe we are making good headway in the meat department, and expect to show worthwhile profits this coming year. A higher scale of wages for our butchers has just been instituted and this should insure a steady inflow of competent men for management material.

"Our new pork packing plant is nearing completion, and we expect to have it ready for operation early this spring. This is a three-story and cellar, brick building, completely equipped for the manufacture of pork products. The demand for Bohack's bacon, ham, bologna, smoked meat and other pork products is so large that we feel it necessary to provide more adequate facilities. We will be in a position to add pork departments in our meat stores and serve fresh pork daily."

The total number of grocery stores owned by the company on January 31, 1926, was 352, and the total meat markets was 204.

The income and surplus account of the company for the fiscal year ending January 31, 1926, is reported as follows:

Sales	\$19,395,241.36
Operating profit before depreciation, taxes, etc.	741,908.51
Less depreciation	\$223,340.06
Taxes	92,105.44
Contingent reserve	87,222.17
	402,667.61
Net earnings	\$339,235.90
Less dividends on preferred stock	\$149,031.81
Dividends on common stock	185,000.00
	334,031.81
Balance carried to surplus	\$ 5,204.09
Surplus, January 31, 1925	654,003.46
Surplus, January 31, 1926	\$659,207.55

At the annual meeting of the stockholders, Fred Hildebrand was elected director to fill the vacancy caused by the resignation of Hancke Hencken, who retired at the age of 85 years. The new director is a son of John F. Hildebrand, president of the Fulton Savings Bank, and is superintendent of the bakery department of the Bohack company.

The other directors, including H. C. Bohack, H. C. Bohack, Jr., Charles D. Eden, Ernest Haberle, John F. Hildebrand, Henry D. Luttman, Henry Warren and Henry Schmidt, were re-elected.

The officers of the company are: H. C. Bohack, president; Charles D. Eden, first vice-president; H. C. Bohack, Jr., second vice-president; Henry Schmidt, treasurer; and Ernest Haberle, secretary. Fred F. Meyer was appointed assistant secretary.

What are the temperature requirements in the hide cellar? How do temperatures affect shrinkage? Ask THE BLUE BOOK, the "Packer's Encyclopedia."

Bad Accounts in Income Tax

It Is Important to Know When Deductions May Be Made and What Proof Must Be Presented

Do bad accounts enter into consideration in making out the income tax schedule?

How many income tax payers in the meat business know that they can deduct bad accounts—if they are actually not collectible, and every means has been taken to assure the creditor that this is the case.

Deductions can even be made for bad debts that have been hanging on for a long time, but on which there was always hope that payment would be made.

Should it be found that a debt became hopeless in a previous year, an amended return may still be filed for that year, provided it is not too old and comes in a year barred by the "statute of limitations."

Anyway, if the packer or retailer has bad debts which have become hopeless, he can take account of them, and deduct them from his return for this year, or from years as far back as 1920 and 1921, up to June 15, 1926.

However, if possible, file such claims as early as possible. It is not a good plan to delay filing claims for refund for these two years, as too often the chances for recovering taxes are barred by unintentional delay. In case such a claim was not filed by March 15, then a waiver must be filed before June 15.

The following discussion of the allowance of deductions for bad debts is made by an income tax expert who is constantly on the job, watching not only decisions made under the law and the statute of limitations, but those rendered by the Board of Tax Appeals as well.

Deductions for Bad Debts

By W. B. Swindell, jr.*

When can deductions be made for bad debts?

This is a question that taxpayers ask themselves, and deductions for this cause doubtless raise as many questions in the Internal Revenue Bureau as any other one item.

It is easy to say that a certain obligation is absolutely worthless. But, the Government, before it will allow such an obligation as a deduction, must feel that the account is really valueless. One way to avoid time, trouble, and inconvenience, is to attach to your return any and all data which you think will show that the obligation you claim to be bad is really "no good."

Don't Have to Go to Law.

Contrary to general opinion, it is not necessary for a debt to have been proved worthless at law in order to be deductible

on the tax return. There are other things which go to establish the fact that an obligation is of no account.

Death of the debtor without provision for the payment of the debt is, of course, good reason for believing that the account never can be collected.

The clearance of an account through bankruptcy shows that, with the exception of whatever money is obtained from the receiver or trustee for the bankrupt, the status of an obligation is absolutely settled, and the government will accept this as proof of the fact that the creditor has collected all he is going to get.

It is the border-line case, however, which causes taxpayers most trouble. It is easy to show that a debt which has been wiped out by death is deductible. The same thing is true of bankruptcy and attempts to collect at law. It is the case where none of these things have occurred that is difficult for the government to pass on, and hard for the taxpayer to prove.

Must Prove Account Worthless.

There are literally thousands of obligations which the taxpayers consider to be bad, and there are just as many thousands of reasons why they think they are worthless. In general this much may be said. Before a taxpayer is permitted the deduction he must show to the government—and usually through some one else's word in addition to his own—that the account is without value.

Keep Your Books Right

Payment of income tax by the business man is something that cannot be avoided.

In making income tax schedules much good temper has been spoiled, many good dollars have been wasted, much injustice has been done.

All because it was too much trouble to keep records!

If a business is worth having it is worth knowing about.

It is necessary to know how things are going from one period to another; the amount of stock on hand; how much depreciation is being suffered from year to year.

These and many other equally important matters are taken care of in properly kept records.

If such records are not kept, you can't begin too soon.

Good suggestions for both packer and retailer bookkeeping practices can be secured by subscribers upon application to THE NATIONAL PROVISIONER, Old Colony Bldg., Chicago, enclosing a 2c stamp.

In one of the cases before the Board of Tax Appeals the taxpayer was an accommodation endorser of two notes. He was required to pay these notes in the years 1915 and 1916, because the maker was unable to get a further extension. As it happened, the maker continued in business.

However, in 1918 conditions became so bad that it seemed certain that the endorser would never be able to collect the amounts he had been forced to pay. He deducted the amounts as bad debts for the year 1918—the time the debts appeared absolutely worthless.

When the matter came before the Commissioner of Internal Revenue he disallowed the deduction. He contended that the endorser should have deducted for the debts in 1915 and 1916. The endorser then took the case to the Board of Tax Appeals.

After going into the matter the Board disallowed the Commissioner's finding. It ruled that where the debtor company continued operations, and had prospects of realizing enough proceeds to repay the accommodation endorser, the debt would not be determined to be worthless until such time as the business conditions indicated that payment could never be made. In this case that time was the year 1918.

Had this debtor quit business in 1916 or had there been reasonable certainty that he would not be able to meet his obligation, the board would probably have upheld the commissioner. Worthlessness of the obligations would then have been established in 1915 and 1916.

As it happened, this deduction worked very much to the advantage of the taxpayer, because it permitted him to make a deduction in one of the highest tax years, 1918; otherwise he would have had to deduct for the amount in 1915 and 1916.

May Put in Later Returns.

There is one particularly important thing to keep in mind in connection with past tax returns. Should it now be found that a debt really became worthless in a previous year, but through oversight it was not deducted from the return for that year, an amended return may be filed for that year, together with a claim for refund for the amount of tax overpaid. Of course, this would be true only where the statute of limitations has not barred the case from further consideration.

Even if the year appears to be barred by the statute of limitations, it may be that this is not actually true. A waiver filed in time may extend the time allowed for filing a claim for refund beyond the time on which the statute of limitations would ordinarily apply.

How the Waiver Helped.

Quite a number of taxpayers who filed waivers not altogether willingly, but in order to avoid the possibility of emergency tax assessments, have discovered these waivers to be "blessings in disguise." They have found that the waivers have given them a longer time in which to file a claim for refund for an overpayment which was discovered after the statute of limitations had run.

A most interesting case was brought recently before the United States Board of Tax Appeals. In this instance the taxpayer was a corporation. In the year 1919 it deducted an amount on account of debts owed by a firm whose general condition had become bad during the year and as a result of which the debtor had failed to pay its accounts from about the

(Continued on page 45.)

*Mr. Swindell is a member of the firm of M. P. Snow and Company, public accountants and tax consultants, Chicago.

Australian Meat Trade

Smaller Beef Exports Likely This Season For Many Reasons

(Staff Correspondent of The National Provisioner.)

Brisbane, Australia, Feb. 26, 1926.

The trade is discussing the prospects for the coming meat season. The last season was extended well up toward the end of the year, as the supply of fat cattle was maintained. And as the season seemed to be fairly good it was assumed that an early commencement on killing operations would take place at the export plants.

Since then several things have happened. One of these has been the weakening of the overseas beef market. Unfortunately for Queensland exporters of beef it caught them with a fair amount of the previous season's meat on hand, which was detained in Australia by the shipping strike on British vessels in Australian waters. As a result much of the beef is expected to suffer a loss of at least a half-penny per pound.

More Sheep in Great Britain.

A cablegram received here states that the stock returns show an increase of a million head of sheep in Great Britain which affects the values of home-grown mutton and lamb, and this, in turn, affects imports. If the flocks increase on a similar scale in 1926 they will reach the level of 1914. The cable adds: "The prevailing low prices of chilled beef are responsible

for the neglect of frozen beef, for which the future outlook is not promising."

Naturally these reports are having a depressing effect on the prospects in Queensland, where the beef season is about to commence. The uncertainty regarding prices and the future possibilities have made the packing plant managements chary about making offers.

In any case these are bound to be on a conservative basis. As a result arrangements for opening up the plants have been in abeyance; but it is expected that some of those around Brisbane and in central Queensland will start to operate by the end of February.

Past Season Variable.

The question then arises of what material the plants will have to operate on. The season has been variable. In some parts of the state excellent rains have fallen—almost too much—but in other parts there has been no rain and the pastures are dry. From the latter few fat cattle can be expected.

On the other hand the conditions in the other states have led to a demand for cattle in districts adjoining the border. This will mean that most of the surplus cattle from those regions will get local markets in other states, thus reducing the effective number available for export.

It is rather early to forecast on what must be imperfect data, until there have been more developments; but making a long-range prediction it looks as if there will be a much smaller export of beef from Australia this year.

Of course, pastures very quickly recover after rain in Australia and cattle soon obtain condition for killing. Nevertheless,

even with large numbers of fat cattle available, the demands from the other states, even under the most favorable conditions, will probably leave a smaller number of fat cattle for the exporters to handle, even if the overseas market reports encourage them to snap up whatever is available. That is not at all clear at present.

Queensland Cattle Kill a Record

The number of cattle slaughtered in Queensland in 1925 was 552,000, which constitutes a record. The export amounted to 2,060,000 quarters or crops, as compared with 1,121,000 in 1924.

At this time last year the plants were paying 24 shillings to 25 shillings per 100 pounds, dressed weight, for cattle of first quality and about two shillings less for second quality oxen and cows.

At the present, by-products are lower in price than they were, and the employees have obtained an increase in wages equal to one shilling per day for adults, sixpence for boys and two shillings a week for females. On these figures and the market conditions it looks as if stockowners will have to expect lower prices this season than last.

It is only to be expected that the conditions outlined have also affected the lamb and mutton export trade. This is largely carried on in the southern states, notably Victoria. There the number of lambs available has been relatively small, while the weak overseas prices have helped to restrict operations.

The plants closed down over the holiday period and have only been operating intermittently since. The mutton trade is depressed and exports have not been large. On the other hand, out of full stores, considerable quantities of lamb are being exported, the quantity being nearly a million and a half carcasses for the six months, an increase of about 40 per cent over the corresponding period of 1924.

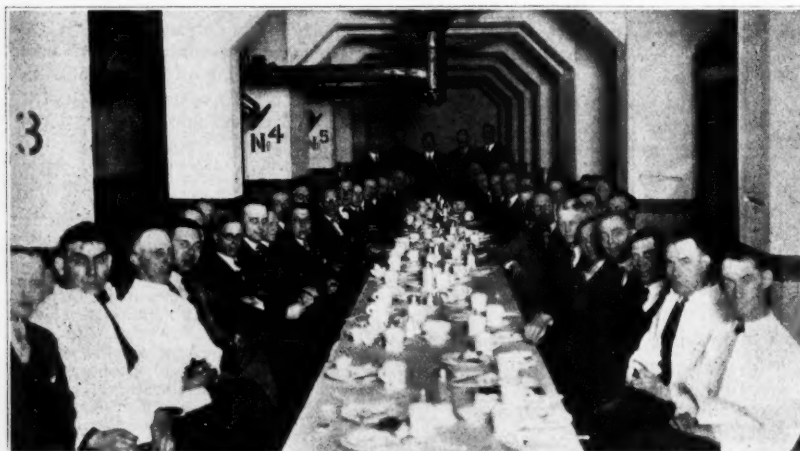
Organization of the Australian Trade.

The proposals made by the Australian Meat Council for the organization of the trade are meeting with strong opposition. First of all the directors of the Council increased salaries and allowances, and as the organization has not reached any definite basis, that action has given rise to criticism.

In the second place, it intends to launch a scheme for establishing co-operative packing plants involving a large expenditure, and the financial scheme has been hotly challenged by some of those expected to benefit most ultimately—the owners of cattle. Where they are affected at the outset is in having to pay the levy on their stock to provide the funds to carry on the organization, and they do not look calmly on any suggestions of extravagance.

The idea behind the establishment of co-operative plants—either by purchase or erection—is that continuity of operation would be obtained, whereas many of the plants have to close down now for long periods, thus increasing the overhead expenses.

(Continued on page 30.)



LUNCH SERVED TO SALESMEN IN PLANT BOILER ROOM.

To demonstrate to its salesmen the cleanliness that surrounds the manufacture of its product, the Kalamazoo Vegetable Parchment Company, Kalamazoo, Mich., at a recent sales convention, served lunch to its salesmen in the spotless boiler room. As the picture shows, the surroundings were clean and inviting, and the men are said to have enjoyed this novel meal greatly.

Standing at the head of the table are President Jacob Kindleberger, General Manager Ralph Hayward, and "Sky Pilot" Harry Walker.

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Save Waste and Boost Meat

A fundamental movement toward the
elimination of waste, bringing about a
better understanding of the different
kinds of meat, and increasing meat con-
sumption, has been started by the Na-
tional Live Stock and Meat Board.

This is centered in the meat study
courses, the first of which were given in
two Ohio cities in co-operation with the
packers, the retail meat dealers, the state
university, the local school authorities and
the national department of agriculture.
One week was devoted to the courses in
each city. From three to five classes were
held each day, with an average attendance
of 175 housewives and others.

Carcasses of beef, pork, lamb and veal
were available at each meeting, and local
retail meat dealers were on hand to cut
them up and show the housewife-students
the location of each cut. At the same
time the texture of the cuts was pointed
out, and the best methods of cooking
given to secure the most pleasing results.

The quality of meats from different
classes of animals was explained, as well
as means of recognizing quality. As the
different cuts were carved out of the car-
casses, the classes were reminded that an
increased call for the less-known cuts
would enable butchers to sell their entire
stocks, and end the waste prevalent in so
many meat markets because of great de-
mand for certain cuts, and the slow outlet
or lack of any demand for many others.

So popular were the lectures, and so
quick the returns from them, that retail
meat dealers in the cities where the
schools were held report that women are
showing much more interest in meat, and
that cuts other than steaks, chops and
prime ribs are more popular.

Retailers say that the housewife's
knowledge is confined so largely to the
three cuts mentioned that some kind of
education is necessary to help them move
the other cuts. The first two weeks of
the meat school proved highly satisfactory.

It is estimated that 75 per cent of
housewives do not really know meat, and
a still larger percentage are unfamiliar
with the methods of cooking particularly
adapted to the different cuts.

This ignorance must be overcome if
meat consumption is to be increased, and
all agencies given a satisfactory return
for the services rendered. Education of
the housewife will wipe out much of the
waste now evident, and will result in
lower and more stable prices to consum-
ers and a better return to the producer.

It looks like a gigantic task to educate
the housewives of the country on this
basis, but it can be done.

It is a movement in line with the na-
tional program of waste elimination, and
one that deserves the support of every
agency connected with livestock produc-
tion and meat distribution.

Regular or Skinned Hams?

The price differential between regular
and skinned hams has been a matter of
considerable discussion among packers,
as part of the time the price of skinned
hams has indicated a converting loss.

For a time this product appeared to be
neglected, and there was an accumulation
of heavy pickled skinned hams, but the
advance in the price of other products
stimulated trading in skinned hams and
the accumulation was largely disposed of
on a strong advancing market.

The active trading and strength in the
market on green regular hams proved a
strengthening factor for green skinned
hams. So few skinned hams were prod-
uced that the prices advanced to a level
where packers could well consider con-
verting, providing the supply of regular
hams would permit.

The limited hog receipts, however, have
barely supplied the demand for the green
regulars and left an unsatisfied demand
for green skinned. This condition still
prevails in a large measure.

The cost of converting a regular ham
into a skinned ham averages 2c to 2½c
a pound. At present, because of the re-
latively low price of lard, the cost is even
greater. The prevailing prices of green
regular hams and the tone of the lard
market must be kept constantly in mind
when converting, so that the production
cost of the skinned hams can be kept in
line.

Packers are entitled to a good deal of
credit for the way they have handled the
skinned ham situation this year, both
green and cured. Generally, they have re-
frained from offering the green product at
a converting loss. This has resulted in
greater activity and higher prices for the
pickled skinned.

In maintaining a close relationship be-
tween the green regulars and skinned
hams, an outlet for skin cut and bruised
hams has been furnished without entailing
loss on this product. Instead a possible
loss has been turned into a gain, as the
No. 2 product would naturally move at a
discount if not converted.

This situation also has given packers
more courage in the handling of S. P. boil-
ing hams. When the market was unsat-
isfactory an occasional car was con-
verted advantageously into skinned hams,
thereby preventing the product from
growing old in cure.

PRACTICAL POINTS FOR THE TRADE

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High-Grade Beef Tongues

It is easy to find a good market for high-grade beef tongues.

But many packers are careless in their method of handling this product, failing to pull at cured age and overlooking other points so necessary to produce a first class product.

A Corn Belt packer wants to improve on his product, and writes as follows:

Editor The National Provisioner:

We have produced beef tongues for a long time, but are not satisfied with our product, and know that it is not up to standard or we would secure more nearly the market price for it.

Can you give us a nice cure for beef tongues, together with method of handling the tongue from the time it is removed from the head?

To produce a fancy S. P. beef tongue, it will be necessary for the inquirer to follow the handling from the time the tongue is removed from the head, through the trimming and chilling processes, as well as the proper curing formula.

Removing.—Tongues must be removed from the head as rapidly as possible, leaving the root on the tongue well covered with fat. Avoid scoring the sides of the tongue.

After removing the tongue from the head, wash in lukewarm water to remove all slime, and then shower with cold water. If there is any hay in the gullet, the gullet should be slit and the hay removed before washing.

Trimming.—Then hang and catch and trim off gullet jackets, removing all slime. Put in cooler and hang the tongues from the fell of the base, folding over the tip of the tongue and fastening the tip on the same hook. This shortens the tongue in length and increases the thickness.

The proper temperature of the coolers for chilling purposes is from 36 to 38 deg. F.

The work of trimming should be performed in the cooler after the tongues are chilled, leaving about two inches of hinge bone on each tongue.

Short-cut tongues should include about one-quarter inch of gullet ring, but trimmed square and wide.

Long-cut tongues should carry three gullet rings, leaving the weasand intact, with ends slightly rounded.

Curing.—As soon as the tongues are chilled, which should not be any longer than 24 hours after removing from the head, they are to be delivered to the curing cellar and put in 80 deg. plain pickle to leach.

Let them remain in the leaching pickle about 24 hours. At the expiration of this time, remove from leaching pickle and place in the following solution:

To each 100 gallons of 75 deg. finished pickle, add 15 lbs. clarified sugar and 12/3 lbs. double-refined nitrate of soda or saltpeter. Dissolve the saltpeter and sugar in a little curing pickle before adding to the regular 75 deg. curing pickle.

Overhauling.—Tongues may be cured either in tierces or vats, using 6 to 8 gal-

lons of pickle per hundredweight of tongue. They must be overhauled as follows:

First overhauling, at five days of age, add 8 lbs. of salt to the curing pickle on each 1,000 lbs. of tongues. The additional salt should be dissolved in the original curing pickle before adding; that is, remove enough pickle from the vat to dissolve the salt, then pour back into the same solution. Before placing the tongues back in the same curing pickle, the original curing pickle should be thoroughly stirred.

The second overhauling of the tongues should take place at the end of 20 days.

Tongues weighing 5 lbs. and under are sufficiently cured for smoking purposes at the end of 30 days. For tongues 5 lbs. and over, increase the curing time 5 days.

Packing.—For domestic shipment, cured tongues are usually packed in barrels containing 200 lbs. net of cured tongues. If cured in vats and repacked in barrels for domestic shipment, use the following strength pickle:

For tongues 20 days in vat cure, 70 deg. pickle; 30 days in vat cure, 68 deg. pickle; 40 days in vat cure, 66 deg. pickle; 50 days in vat cure, 64 deg. pickle; 60 days in vat cure, 60 deg. pickle.

Use the original pickle the tongues were

cured in, and add a sufficient quantity of new tongue pickle to increase the strength to 80 deg. salometer, and thoroughly mix the new and old pickle before covering the tongues in the barrel. It is highly important that the packages are coopered tightly, to avoid leakage.

Shrinkages and Yields

Shrinkages and finished yields are highly important in packinghouse operation, particularly at the present time, when raw material is high and selling prices are not on a relative level.

Smokehouse shrinkages and boiled ham shrinkages often furnish reasons for heavy losses. A careful check should be kept on them. A Southern packer wants to know about these shrinks. He says:

Editor The National Provisioner:

Wish you would please send me statement on correct percentage of shrinkage on hams and bacon in smoking. Also the shrinkage of pork legs from time of cutting till after being boiled as B.B. hams.

The inquirer wants to know what the shrinkage in "pork legs" is from the time of cutting till after being boiled as boneless hams.

This depends a great deal on how the product is handled, what the curing gain is and what the cooking shrink is.

It is customary to figure a pickle gain of about 8 per cent on a good standard cure. The fattening shrinkage varies with the closeness of the trim. During the present season this shrink will be greater, because of the fatter hogs.

The normal cooking shrink for a commercially-cooked ham is around 13 to 14 per cent, and a high grade fancy ham will show a shrink of 16 to 17 per cent.

An effort should be made to get a yield of 60 per cent finished weight.

[A complete statement on smokehouse shrinkages can be secured by subscribers by sending a 2c stamp, with request for this reprint, to THE NATIONAL PROVISIONER, Old Colony Bldg., Chicago.]

EXPORT CASINGS RULES.

A special certificate for casings being exported to Australia is required by the Federal meat inspection service, to conform to the requirements of the Australian Government that casings imported into that country be accompanied by certificates indicating freedom from disease and suitability for human consumption.

All casings intended for export to Australia must first be examined by bureau inspectors in official establishments, and only those found fit for use as sausage containers in such establishments shall be permitted to be exported to Australia.

For each consignment of casings found suitable for human consumption, a special typewritten certificate shall be issued and signed by the inspector in charge declaring them fit for human consumption. Export stamps will not be affixed to the containers of such casings.

Do you use this page to get your questions answered?

Curing S. P. Meats

More money is lost in poor curing than in almost any other line of meat manufacturing.

Too many curers operate on the "by guess and by gosh" plan—and then wonder what's the matter with their meats!

In the old days the best curing formulas were kept under lock and key, and there was supposed to be some mysterious power in them.

Today the best curers all know the best methods, and there are no secret formulas. The secret is in the intelligent use of standard formulas.

Standard formulas and full directions for curing sweet pickle meats have been published by THE NATIONAL PROVISIONER. Subscribers can obtain copies by sending in the following coupon, accompanied by 2-cent stamp:

The National Provisioner:

Old Colony Bldg., Chicago, Ill.

Please send me copy of formula and directions for "Curing S. P. Meats."

Name

Street

City

Lard Rendering Troubles

A Canadian manufacturer is having trouble getting satisfactory lard. He apparently manufactures lard by both kettle and steam rendering, but gets a lard that "spits," is oily and has a strong lard smell.

He asks for assistance in making a better lard, and writes as follows regarding the trouble:

Editor The National Provisioner:

In the summer time our lard must have been too pure, for when it was left in the heat it got oily on top of the pail, and did not seem to keep as well as competitors' lard. Certain trade here use a lot of lard, but they don't seem to care for ours. They tell us it "spits" all over when frying, but that is the only fault they find with it.

We have been using about 20 lbs. beef dripping to the 100 lbs., which firmed it up quite a bit, and the lard seemed all right. But when it is cut up in 1 lb. prints for customers it does not look like the other lard sold here, as competitors' lard is more crumbly and does not smell so much like lard as ours does; it has more of a floury smell to it.

We have tried making lard in the jacket kettle, the leaf fat and back fat with the skin off, and it did not seem as satisfactory as what was rendered in the steam tank; the steam tank lard seemed whiter and nicer. Before we tried the last process we rendered in the steam tank leaf lard, back fat with skin on with about 20 lbs. of beef dripping to the 100 lbs.

This is the best explanation we can give of the way we handle the product. We are not getting good satisfaction out of our lard, and cannot compete with others.

Can you tell us what the trouble is?

One trouble complained of is that the lard gets oily on top in the summer time. This is doubtless due to the method of cooling the lard. It is probably being cooled in an agitator. Instead it should be chilled over a lard roll and done quickly.

The complaint of the lard "spitting" when it is used for frying results from too much moisture in the product. The moisture should be slowly driven out, a test being made near the end of the cooking process to see if the product is free of moisture. This may be done by placing some of the hot lard in a bottle. When it shows no cloudiness the lard is free of moisture.

The quantity of beef trimmings used by this inquirer may not be objectionable to the local trade, but the amount is rather large. Beef fat has a tendency to give the lard a tallow smell, and the flavor will not be so good as where all hog fat is used.

The fact that the kettle-rendered lard was not so good may be due to its being scorched in cooking. If kettle-rendered lard is properly cooked, it should have a good color and an excellent flavor.

The floury smell of competitors' lard results from the bleaching process with Fuller's earth.

NITRATE IN PUMPING PICKLE.

In line with its long standing position regarding the use of excessive amounts of sodium nitrate or saltpeter in pumping pickle, the U. S. Bureau of Animal Industry has frequently pointed out the undesirability of strong pickles.

The bureau now goes a step further in the matter, issuing instructions to meat inspectors throughout the country to bring the persistent use of pumping pickle of excessive nitrate strength to the attention of the bureau.

The text of the notice to inspectors is as follows:

It has been ascertained that some establishments are regularly using pumping pickles containing sodium nitrate or saltpeter far in excess of any quantity which could possibly be utilized in the curing process. Although the use of sodium nitrate or saltpeter is permitted under the meat-inspection regulations and no limits for permissible quantities have been set, it must not be forgotten that these salts are capable of injury to human health if consumed in excess. Use of them in quantities greater than are required to accomplish the purpose for which they are used, namely, the fixation of color, is needless, wasteful, and tends to impair the wholesomeness of the meat. The presence of excessive nitrate also has an adverse on quality and flavor.

The color-fixing action of the nitrate contained in the pumping pickle is of little consequence, since this pickle does not, as a rule, become widely distributed throughout the piece of meat, but remains as an area of local concentration near the point of deposition. Neither is any great salt strength required for the purpose of preservation, since the development of the organisms which cause spoilage is checked by as little as 3 per cent salt.

It is known that a pumping pickle made by dissolving 1 pound of sodium nitrate in 100 gallons of brine of 65° salometer strength has been used with success. Moderate salt strength is recommended, as high salt strength appears to interfere with the reduction of nitrate to nitrite and consequently delays the fixation of color.

Although no limits to the quantities of sodium nitrate or saltpeter which may be added to meats have been set, and although the practice of pumping meats has been formally sanctioned, abuse of these curing agents can not be permitted. Until further notice, sodium nitrate or saltpeter in excess of 1 per cent will be held excessive in pumping pickle, since it is known that pickling solutions containing materially less than this per cent are being successfully used.

Establishments using pumping pickles of excessive nitrate strength are cautioned against continuance of the practice. The meat-inspection laboratories will hereafter determine the nitrate strength of samples of pumping pickle and report the findings to the inspector in charge. Persistent use of pumping pickle of excessive nitrate strength shall be brought to the attention of the bureau by the inspector in charge.

Buying and Testing Sausage Casings

How many pounds of sausage meat do you lose a week through defective casings?

Do you know how to buy casings?

And when they arrive, do you know how to test them?

Full directions and practical hints on buying and testing sheep, hog and beef casings may be obtained by filling out and sending in the following coupon:

The National Provisioner,
Old Colony Bldg., Chicago, Ill.

Please send me reprint on "Buying and Testing Sausage Casings." I am a subscriber to THE NATIONAL PROVISIONER.

Name

Street

City

Enclosed find 2-cent stamp.

Brands & Trade Marks

In this column from week to week will be published trade-mark applications of interest to readers of THE NATIONAL PROVISIONER which are pending in the United States Patent Office.

Those under the head of "Trade Mark Applications" have been published for opposition, and will be registered at an early date unless opposition is filed promptly by parties interested in preventing such registration.

Those under the head of "Trade Marks Granted" have been registered, and are now the property of the applicants.

TRADE MARK APPLICATIONS.

Rath Packing Co., Waterloo, Ia. For ham, skinned ham, boiled ham, picnics, bacon, sliced bacon, sausage, lard, hog brains, pickled pigs' feet, pickled pigs' hearts, etc. Trade Mark: RATH'S. Application serial No. 204,473. Claims use since Feb. 7, 1920.



Libby, McNeill & Libby, Chicago, Ill. For a sandwich spread composed of various kinds of meats prepared with vegetables and spices. Trade Mark: MEAT-WICH SPREAD. Application serial No. 225,612. Claims use since Dec. 8, 1925.

MEAT INSPECTION CHANGES.

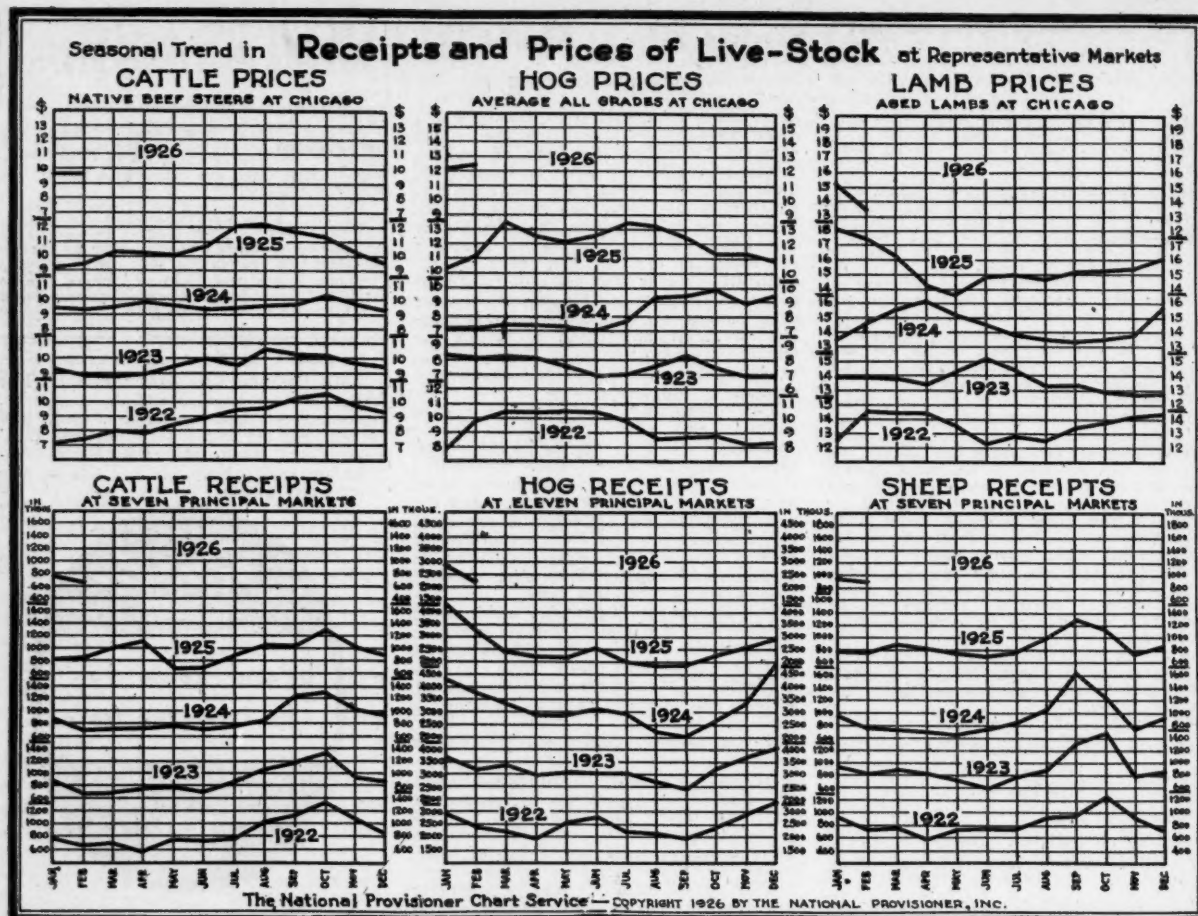
Recent meat inspection changes are announced as follows by the U. S. Bureau of Animal Industry:

Meat Inspection Granted.—Armour and Company, the F. C. Gross Co., Canal street and Muskego avenue, Milwaukee, Wis.; *California Dressed Beef Co., 3860 Santa Fe avenue, Los Angeles, Calif.; Roberts & Oake, Inc., 11-Terminal Way, Providence, R. I.; Colonial Provision Co., Inc., 33 John street, Boston, Mass.; Kaplan's Kosher Meat Products, 592 Gravesend avenue, Brooklyn, N. Y.

Meat Inspection Withdrawn.—Armour and Company, Shreveport, La.; Wilson & Co., Springfield, Mass.; Howard Pancero, 2011 Branch street, Cincinnati, Ohio; Rath Packing Co., Dubuque, Ia.; Vicksburg Dressed Beef Co., Vicksburg, Miss.; Roma Provision Co., Inc., Trenton, N. J.; Standard Packing Co., E. St. Louis, Ill.; United Serum Co., Kansas City, Kans.; Jacob Dold Packing Co., Boston, Mass.; Gulf & Valley Cotton Oil Co., Gretna, La.; Ed. Fleckenstein's Sons, Jersey City, N. J.; Burlington Rendering Co., Burlington, Vt.; Ottman & Co., New York, N. Y.; Carl B. Erck, Brooklyn, N. Y.; Sayles, Zahn Co., New York, N. Y.; Fidelity Supply Co., Oklahoma City, Okla.

Meat Inspection Extended.—Boyd, Lunham & Co., Chicago, to include Swift & Co., and G. H. Hammond Co.; Peoples Sausage Co., Inc., Washington, D. C., to include Carmel Kosher Sausage Factory; Foell Supply Co., Chicago, to include Purity Packing Co.

* Conducts slaughtering.



This chart in THE NATIONAL PROVISIONER MARKET SERVICE series shows the trends of receipts and prices of cattle, hogs and sheep for the first two months of 1926, with comparisons for the four years previous.

Prices of native beef steers at Chicago for the first two months of 1926 have held to a steady average, the highest for the period in five years, but below that prevailing through most of 1925.

Cattle.—Cattle receipts at the seven principal markets so far in 1926 are slightly lower than for a similar period a year ago but in general compare favorably with the runs of the past five years. In spite of the large corn crop, fewer feeder cattle went into the feed lots last fall and winter than a year ago, and this is reflected in the 1926 runs, particularly of fed cattle.

It is generally assumed that the surplus of cattle accumulated during the war is now well liquidated and that the marketings will be more nearly on a supply and demand basis. The shortage of hogs and the high price of pork products have produced a good market for beef and have held cattle prices at a more satisfactory level than prevailed in the years of heavy hog supplies and cheap but high quality pork.

Hogs.—Hog prices for all grades at Chicago during the first two months of the year have averaged above \$12, the highest for this period in five years and \$4 to \$5 above those of two and three years ago.

Receipts so far in 1926 have shown a steady downward trend, although the falling off was not so sharp as that of a year ago. The marketing of hogs at country points, which has been increased in large measure by the needs of packers for certain grades scarce on the central markets and for the assurance of a steady supply of raw product, has made the receipts at the central markets show a greater falling off than would otherwise have been the case.

Sheep and Lambs.—Lamb prices have shown a sharp decline since the beginning of the year, due in part to the marketing of heavy westerns carrying unusual weight even for these lambs. They are well bred and put on flesh easily, so that an extension of the feeding period resulted in a lamb too heavy and too fat for the needs of the family trade.

Sheep and lamb receipts at the seven markets have declined since the first of the year but have been heavier than those of a year ago. They are comparable with those of 1922, 1923 and 1924, indicating only a seasonal decline occurring previous to the runs of native spring lambs.

BRITISH PROVISION MARKET.

The market in Liverpool for American pork products showed some improvement during the week ending March 20, 1926, becoming somewhat firmer in the face of lighter arrivals of bacon from Denmark, says Trade Commissioner E. C. Squire in a cable to the U. S. Department of Commerce.

Light A. C. hams and Cumberlands are in small supply, while stocks of clear bellies are heavy. Supplies of other pork products are about medium. Picnics, light

Cumberlands and A. C. hams are moving in good quantity. Refined lard and square cut shoulders, on the other hand, are rather quiet.

Prices in shillings per cwt. (112 lbs.) for March 19, with comparisons, are as follows:

	March 19.	March 12.	March 5.
Hams, A. C., light.....	120@124s	115@125s	116s
Cumberlands, lt.	120@108s	100@103s	98@102s
Cumberlands, hvy.	99@102s	98@100s	98@100s
Clear bellies	94s	92@94s	95@98s
Picnics	81@85s	80@85s	78@81s
Shoulders, sq. cut.....	81@82s	80@82s	81s
Hams, long cut.....	115@118s	114@116s	.....
American Wilshire's ..	98@100s	94@98s	.....
Hams, A. C., hvy.	117@119s	.....	.....

DANISH BACON EXPORTS.

Exports of bacon from Denmark for the week ending March 20, 1926, amounted to 3,431 metric tons, according to cable reports to the U. S. Department of Commerce. Of this amount, 3,334 metric tons went to England.

LARD AND GREASE EXPORTS.

Exports of lard from New York March 1 to March 25, were 36,971,015 lbs.; tallow, none; greases, 1,897,600 lbs.; stearine, 6,800 lbs.

PROVISIONS AND LARD

WEEKLY REVIEW

All articles under this head are quoted by the barrel, except lard, which is quoted by the hundredweight in tierces, pork and beef by the barrel or tierce and hogs by the hundredweight.

Market Weak—Liquidation Continues—Export Lard Demand Better—Meat Trade Improving—Hog Receipts Fair.

The developments in the market for hog products the past week was again one of rather persistent liquidation and declining price levels. This particularly was true in the lard market, where under commission house selling, stop loss orders were again encountered and, with support limited, the undertone remained quite weak.

At times packers' brokers were moderate buyers, but the market met increased opposition on the rallies and the latter failed to hold, being influenced to some extent by the persistent weakness in corn, the price of which again sold into new season's lows. The weakness in the other markets, especially in securities, tended to limit speculative buying power, and although it was quite noticeable that a change in sentiment for the better was gradually developing, nevertheless the market continued to lack stimulating news sufficient to carry much weight.

Think Market Becoming Oversold.

In commission house circles, as well as in some very well informed trade circles, the belief developed that the market was scraping bottom and was gradually becoming oversold. The hog price movement was irregular from day to day with the receipts fair, but the demand for cash product was showing some improvement and on the whole the hog level, generally speaking, was against the present moderate price level of the future markets.

The west experienced an improvement in the demand for hams and dry salt meats this week, a factor that has been needed for some time as the meat stocks have been steadily increasing and are comparatively liberal. An outstanding factor was a betterment in export demand for lard, with England and the Continent buying in a moderate way.

In fact, the independent exporters at the seaboard experienced a fair trade in lard this week for the first time in many weeks past and, judging by these sales, it is only logical to assume that the western packers had done a fairly satisfactory export business direct. It appears as though the lard price has reached a level satisfactory to the foreign trade, and the developments in this direction in the immediate future are going to cut more of a figure.

The stocks of lard comparatively are light, and any broad foreign buying is apt to come at a time when the domestic lard demand will also show improvement.

The prospects for a better domestic consumption of lard improved by the fact that in the eastern part of the country, compound at 14½¢@14¾¢ was within about ¼¢@½¢ a pound of western lard which was quoted at 15½¢ New York and compound was selling practically even with city lard at New York. In the southern part of the country the spread between lard and compound has narrowed also, but the latter is still at a fairly satisfactory discount.

Outward Lard Movement Good.

The outward movement of lard continues at a satisfactory pace and on the whole it appears as though the trade has counted too much on the low prices of corn and

has discounted to a great extent the general belief in an increasing hog run to market during the summer months.

The average price of hogs at Chicago at the close of last week was \$11.80, compared with \$12.05 the previous week and \$13.90 a year ago. The average weight of hogs received at Chicago last week was 245 lbs., against 246 lbs. the previous week, 228 a year ago and 231 lbs. two years ago.

The Government report on farmers' intentions to plant showed an intended area to corn of 99.9 per cent of last year's harvested acreage, and an increase in area for other feed grains.

Kill Under Federal Inspection.

Annals slaughtered under Federal inspection in the United States during February, 1926, are officially reported as follows:

February, 1926, are officially reported as follows:

	Cattle.	Calves.	Hogs.	Sheep.
Baltimore	5,981	1,972	54,451	1,114
Brooklyn	4,979	8,442	...	23,511
Buffalo	6,479	3,049	55,947	8,128
Chicago	155,316	49,017	458,581	234,909
Cincinnati	0,705	6,928	59,974	2,690
Cleveland	7,558	8,253	92,774	10,728
Denver	6,904	1,596	47,170	19,343
Detroit	6,856	6,523	71,750	10,298
Fort Worth	27,785	17,069	21,990	7,082
Indianapolis	13,221	3,854	102,447	1,588
Jersey City	4,317	8,880	51,553	24,825
Kansas City	70,707	20,955	153,778	99,819
Milwaukee	11,223	45,742	60,034	2,589
National Stock Yards	30,326	4,922	104,328	21,000
New York	29,499	39,893	80,086	117,502
Omaha	69,067	7,090	156,525	139,646
Philadelphia	8,406	7,544	78,394	13,960
St. Louis	13,498	3,462	130,040	3,433
Sioux City	32,116	4,065	147,706	35,807
So. St. Joseph	29,759	7,307	80,957	107,543
So. St. Paul	33,717	59,908	289,094	16,251
All other establishments	115,117	60,064	1,133,110	86,080

Total, Feb., 1926	604,616	378,308	3,351,165	987,730
Total, Feb., 1925	656,427	378,070	4,446,935	854,409
8 mo. ended Feb., 1926	8,907,257	3,451,406	27,215,420	8,157,746
8 mo. ended Feb., 1925	8,825,012	3,268,850	35,205,923	8,177,909

Goats slaughtered at all establishments February, 1926, 1,118.

Inspections of lard at all establishments, 139,610,654 lbs.; compound and other substitutes, 39,049,298 lbs. Corresponding inspections for February, 1925: Lard, 154,594,572 lbs.; compound and other substitutes, 33,134,637 lbs. (These totals do not represent actual production, as the same lard or compound may have been inspected and recorded more than once in the process of manufacture.)

Carcasses condemned in January, 1926: Cattle, 8,485; calves, 1,053; hogs, 13,767; sheep, 1,244.

PORK.—Demand was fair and the market steady with mess at New York quoted at \$37; family, \$38@40; fat backs, \$28@31.50. At Chicago mess was quoted at \$34.

LARD.—The market was heavy with domestic trade fair and export demand better, with prime western quoted at New York 14.80@14.90; middle western, 14.70@14.80; city, 14½¢; refined Continent, 15¼¢; South America, 16¼¢; Brazil kegs, 17¼¢; and compound, 14¼¢@14½¢.

At Chicago regular lard in round lots was quoted at 10 under May; loose lard, 10½¢ under May, and leaf lard 120 under May.

BEEF.—Demand was fairly good and the market steady with mess New York \$24@26; packet, \$21@23; family, \$24@27; extra India mess, \$45@47; No. 1 canned corned beef, \$3; No. 2, \$5.25; 6 lbs., \$18.50; pickled tongues, \$55@60 nominal.

SEE PAGE 30 FOR LATER MARKETS.

GERMAN PROVISION MARKET.

The Hamburg market for the week ending March 20, 1926, remains about the same, says Trade Commissioner E. C. Squire in a cable to the U. S. Department of Commerce. Demand for refined lard is medium, with stocks tending to increase. The approximate receipts of lard for the week were 2,900 metric tons, compared to 5,140 metric tons the previous week.

Light fat backs, 5/10 lb. avg., remain in poor demand, while other averages are in fair demand. There is also a fair demand for frozen pork livers, with only light stocks on hand.

Arrivals of pigs at 20 German markets for the week amounted to 67,000. The top Berlin price was 18.37c per lb., compared with 18.36c last week.

PORK PRODUCTS EXPORTS.

Exports of pork products from principal ports of the United States, during the week ending March 20, 1926, with comparisons, are reported as follows by the U. S. Department of Commerce:

Hams and Shoulders, Including Wiltahires.				
	July 1, 1925*	to	Mar. 20, 1926.	Mar. 20, 1925.
	M lbs.	M lbs.	M lbs.	M lbs.
Total	1,456	3,144	860	150,727
To Belgium	85	80	6	3,529
Germany	1,162	2,511	608	182,970
Netherlands	1,162	2,511	608	182,970
United Kingdom	1,162	2,511	608	182,970
Other Europe	1,162	2,511	608	182,970
Canada	1,162	2,511	608	182,970
Cuba	1,162	2,511	608	182,970
Other countries	1,162	2,511	608	182,970
Bacon, Including Cumberlands.				
Total	5,635	5,526	3,826	148,354
To Belgium	85	80	302	4,905
Germany	450	541	...	9,045
Netherlands	223	110	30	4,952
United Kingdom	4,675	4,151	2,968	88,225
Other Europe	136	505	452	19,232
Canada	40	100	79	2,207
Cuba	1	100	1	14,928
Other countries	5	11	3	1,800
Lard.				
Total	14,240	12,940	12,231	494,954
To Belgium	101	...	...	285
Germany	5,150	6,234	5,205	148,157
Netherlands	732	1,027	1,157	33,570
United Kingdom	4,420	3,124	3,216	140,017
Other Europe	953	784	311	27,691
Canada	1,900	1,081	1,001	5,656
Cuba	975	690	966	64,905
Other countries .....	...	...	...	60,258
Pickled Pork.				
Total	387	215	211	20,709
To Belgium	20	...	...	248
Germany .....	...	...	...	871
Netherlands .....	...	...	...	53
United Kingdom	50	37	...	2,167
Other Europe .....	...	10	77	1,885
Canada	226	139	91	5,963
Cuba	17	1	21	3,343
Other countries	65	28	17	6,674

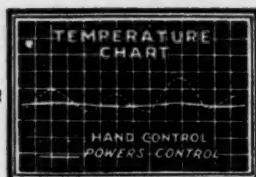
TOTAL EXPORTS BY PORTS.

	Hams and shoulders, M lbs.	Bacon, M lbs.	Lard, M lbs.	Pickled pork, M lbs.
Total	1,456	5,635	14,240	387
Boston	81	...	...	1
Detroit	149	37	...	63
Port Huron	161	1	1,394	205
Key West	73	5	1,490	82
New Orleans	161	5,243	10,284	36
New York	75	...	75	...
Philadelphia .....	...	...	...	...
Portland, Maine .....	...	...	...	...

DESTINATION OF EXPORTS.

	Exported to	Hams and shoulders, M lbs.	Bacon, M lbs.	Lard, M lbs.
United Kingdom (Total)	1,162	4,675	...	...
Liverpool
London	145	1,538	...
Manchester	44	5	...
Glasgow	455	503	...
Other United Kingdom	183	196	...
Exported to
Germany (Total)	5,150	...
Hamburg	5,150	...
Other Germany

*Revised to February 28, 1926.



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(3031B)

AUSTRALIAN MEAT TRADE.

(Continued from page 24.)

The criticism offered of this proposal is that the plants can only operate if there are fat cattle available, and that under seasonable conditions in Queensland that cannot be relied on. It may be mentioned here that when Mr. Swift was in Queensland he suggested that the only way by which this could be overcome was by raising cattle on artificial fodders.

Opposition to Co-operative Plant.

One of the leading cattle owners has combatted the idea that the present companies are profiteering and taking unfair advantage of the cattle raisers. He challenges the suggestion that the co-operative plants would be so efficiently managed that they would be able to do better

for the cattle owners than the proprietary concerns.

As a matter of fact, it is the experience in nearly every other form of co-operation in Australia that the management is not nearly so effective. In connection with meat there is no example to guide the cattle owners. The criticism shows that the co-operative works will have to run the gauntlet of a lot of opposition before the scheme is put into practice, if ever.

Retail Shops in Great Britain.

Sir Henry Jones, the millionaire jam packer of Tasmania, one of the Australian states, has been in Queensland. He has dabbled in the meat trade at different times.

When he was in Germany in 1923 he secured an order for 1,000 tons of Australian meat weekly for one year, but when he tried to get this meat from Australia he could only secure 1,000 tons in all, owing to the bad season having reduced supplies.

Sir Henry is of the opinion, however, that Australia's best market is Great Britain, and that this can be secured by opening, say, 1,000 retail shops, thus cutting out the enormous profits made by retailers. He suggests a co-operative company to control the shops. No concrete proposal has been put forward to deal with the matter.

Plant Losses in New Zealand.

The packing plants in New Zealand in most cases showed losses for last season, owing to the big prices paid for stock at the opening, which were not justified by the developments of the overseas markets. This was the result of competition among the exporting companies, which tempted shareholders in co-operative companies to sell to proprietary companies.

The chairman of directors of the Wellington Meat Export Company referred to this as "insane competition which was wrecking the New Zealand freezing companies."

"Some have already lost all their capital and much besides," he said, "and others are following in their wake. Some effort should be made to save them. Then we have to work side by side with the British-owned companies with plants established

here. They have many advantages over us, such as their own refrigerating stores at the other end and other terminal facilities, enormous capital resources, and their own means of distribution, even to their own retail shops."

Over-building, he said, had also been one of the causes of the losses. This had brought about undue competition and increased overhead charges, owing to the smaller numbers handled by individual works.

PHILADELPHIA MEAT SUPPLIES.

Receipts of western dressed meats and local slaughter under city and federal inspection at Philadelphia, Pa., are officially reported as follows for the week ending March 20, 1926, with comparisons:

	Week ending Mar. 20.	Prev. week.	Cor. week. 1925.
Western dressed meats:			
Steers, carcasses	2,177	2,410	2,247
Cows, carcasses	849	696	938
Bulls, carcasses	244	243	126
Veals, carcasses	2,139	1,868	2,378
Lambs, carcasses	9,905	11,546	10,054
Mutton, carcasses	1,167	1,205	1,154
Pork, lbs.	483,700	553,948	453,294
Local slaughters:			
Cattle	2,343	2,286	1,940
Calves	2,337	2,507	2,222
Hogs	17,060	15,402	13,577
Sheep	5,815	4,659	4,909

EASTERN FERTILIZER MARKETS.

(Special Report to The National Provisioner.)

New York, March 24, 1926.—Ground tankage sold this week at \$4.25@10c, and is weak. It is now being offered at \$4.15 @10c f.o.b. New York, and the demand is very light. Ground dried blood sold at \$3.85 New York, which is the present asking price.

Bone meal is easier, due to the fact that very large importations have been received of foreign bone meal, some of which have been placed on this market for resale. Foreign bone meal is being offered at \$28.00 c. i. f. Atlantic ports for March and April shipment from Europe.

Sulphate of ammonia has eased off a little in price, and nitrate of soda importers report that business is very quiet both North and South.

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TALLOW, STEARINE, GREASE AND SOAP

WEEKLY REVIEW

TALLOW—The tallow market the past week has been moderately active and weak with a fair business on a scale downward. While the market for city extra was officially quoted at 9c New York, outside stuff equal to extra sold at 8½c, and it was doubtful if extra would bring any better level than that figure.

In fact, well-informed interests reported rather free offerings at the 9c level, and the disposition on the part of the larger soap makers was to hold off pending developments, influenced by the weakness in other commodities and the depression in the financial markets. At New York special was quoted at 8¾@8½c; extra, 9c asked; and edible, 9¾@10c.

At Chicago tallow was quiet and barely steady with trade light. Fancy quoted at 9¼c; prime packer, 9@9¼c; No. 1, 9c; and No. 2, 7¾c.

At the London auction on Wednesday, March 24, 1,172 casks were offered, 247 sold at prices unchanged from the previous week, with mutton quoted at 43s 6d@45s; beef at 41s 6d to 43s; and good mixed at 41s 6d. At Liverpool Australian tallow was unchanged for the week with fine quoted at 43s and good mixed at 41s 9d.

STEARINE—With a less active demand for compound the market for stearine was easier and off ¼ to ½c from the recent levels influenced somewhat by heaviness in other markets, with oleo New York quoted at 12@12¼c; while at Chicago the market was quiet with oleo quoted at 11¾c.

OLEO OIL—A limited trade, a very steady market and with a general waiting attitude featured this market the past week. At New York extra quoted at 13c; medium at 12¼c and lower grades at 11½c.

At Chicago the market was quiet and steady with extra quoted at 12c.

SEE PAGE 39 FOR LATER MARKETS.

LARD OIL—An easier undertone was in evidence with a less active demand and with the heaviness in raw materials. Demand for lard oil reported mainly in small lots for immediate requirements. At New York edible quoted at 17¾c; extra winter, 14¼c; extra, 14c; extra No. 1, 13½c; No. 1, 13c; No. 2, 12¾c.

NEATSFOOT OIL—With demand of a hand-to-mouth character the market was easier with some lowering in raw materials. At New York pure quoted at 17¼c; extra, 13½c; No. 1, 13c; and cold test at 22¼c.

At Chicago neatsfoot oil quoted at 15¾c.

GREASES—A weaker market continued the feature in the grease list due to a slow demand and fairly liberal offerings, and in the main affected by further weakness in the position of tallow. On the whole the entire grease market was weaker, even cottonoil reacting over ½c a pound from the recent highs.

Caution on the part of buyers owing to heaviness in the financial markets and fears of a period of dullness in business had effect on the situation. Even at the quoted levels, it is doubtful if much grease could be moved, and the impression pre-

vails that even concessions for the time being would fail to stimulate the demand.

At New York yellow quoted at 8¼@8¾c; choice house, 8@8¾c; A white, 8¾@9c; B white, 8¾c and choice white, 10c nominal.

At Chicago the grease market was dull and spotty with trading generally light. Choice white quoted at 9c; A white, 8¾@9c; B white, 8¾c; yellow, 8@8¾c; and brown, 7¼c.

Packinghouse By-Products

Blood.

Chicago, March 25, 1926.

Prices receded around 25c, resting on the lowest level of the season thus far. High grade ground sold at \$4 and unground at \$3.75, both going for feed purpose. South American was offered at \$3.50 c.i.f., but buyers evinced no interest.

Unit ammonia.

Ground, 9 to 12% ammonia.....\$3.85@4.00
Crushed and unground.....3.65@3.75

Digester Hog Tankage Materials.

There was a firm deal for the better grades of tankage, unground crude meat scrap bringing \$4.10@4.25, with considerable trading in crude digester unground at \$3.50@3.75, extremes being \$4 and \$3.25. Demand was limited to spot shipments, buyers taking on delayed deliveries only at a sharp decline from the foregoing prices.

Unit ammonia.

Ground, 9 to 12% ammonia.....\$4.15@4.40
Meat scrap material, unground.....4.10@4.25
Unground, 9 to 13% ammonia.....3.75@4.00
Unground, 6 to 8% ammonia.....3.25@3.65
Liquid stick, 8 to 12% ammonia.....2.50@2.75

Fertilizer Materials.

Ground tankage, approximately 9½ per cent ammonia, sold at \$3.00 basis Chicago, with lower grades around \$2.85, most unground at \$2.60@2.85, according to analysis. South American high grade ground sold at \$3.50 c.i.f. Good grade of unground bone tankage sold at \$17.00. Hoof meal made a new low level for the season thus far at \$3.25, buyers now bidding \$3.00. Additional grinding hoofs went at \$37.50.

Unit ammonia.

High grade, ground 10-12% ammonia....\$3.00@3.15
Lower grade, ground, 6-9% ammonia.....2.80@2.90
Medium to high grade, unground.....2.65@2.85
Lower grade and renderers', unground..2.40@2.60
Bone tankage, unground.....2.75@3.00
Hoof meal.....3.00@3.25
Grinding hoofs, pig toes, dry, per ton...30.00@37.50

Bone Meals.

Trading was at a low ebb, due to the fact that buyers and sellers were so far apart in their views.

Per Ton.

Raw bone meal.....\$28.00@40.00
Steam, ground.....25.00@32.00
Steam, unground.....20.00@26.00

Cracklings.

Top soft pressed pork made \$80 and beef \$42, while prices for hard pressed pork and beef advanced 15@25c at 95c to \$1 per unit protein. South American beef cracklings were offering at \$57 c.i.f., against counterbids of \$52.50, while the eastern market was firm at around \$1.00 per unit protein.

Per Ton.

Pork, according to grease and quality...\$67.00@80.00
Beef, according to grease and quality...40.00@62.00

Bones, Horns and Hoofs.

Scant offerings prevented much trading in this department, although demand was good at the quotations below.

Per Ton.

Horns, unassorted.....\$50.00@175.00
Hoofs, unassorted.....36.00@37.00
Round shin bones, unassorted.....45.00@47.50
Flat shin bones, unassorted.....42.00@45.00
Thigh, blade and buttock bones, unassort. 40.00@45.00

(NOTE—Foregoing prices are for mixed carloads of materials indicated above.)

Glue and Gelatine Stocks.

With several of the leading manufacturers preparing to close their plants until next Fall owing to the near approach of the summer months, weakness was apparent, and all price changes tended downward.

Per Ton.

Kip and calf stock.....\$24.00@30.00
Rejected manufacturing bones.....38.00@40.00
Horn piths.....34.00@36.00
Cattle jaws, skulls and knuckles.....84.00@85.00
Sinews, pizles and hide trimmings.....21.00@28.00

Animal Hair.

Most interest was in crude coil dried and field dried winter, sales being at \$75@100 per ton f.o.b. middle west production points, according to rate of freight to destination points. Summer productions lost \$10@15 per ton at \$60 delivered middle west destination points. Processed grey early winter brought 11c with later winter take-off held at 12½c, while summer was again in good demand at 7½c delivered destination points. Dyed black early winter, 12c, with middle winter take-off held at 13½c.

Per Pound.

Coil and field dried.....3 @ 4½
Processed.....7½ @ 12
Dyed.....9 @ 13
Cattle switches (115 for 100), each.....4 @ 5½

Pig Skin Strips.

A carload of No. 1 frozen tanner grade sold at 7c f.o.b. Middle west production point, and most edible grades sold at around 5½c in carload lots.

Per Pound.

Prime No. 1, tanner grade.....6 @ 7½
Edible grades, unassorted.....4½ @ 5½



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COTTON OIL SITUATION.

An analysis of the cottonseed oil situation for the months of August, September, October, November and December, 1925, and January and February, 1926, with comparisons for last season, based on Federal census reports, has been prepared by Aspegren & Co. It is as follows:

MOVEMENT OF COTTONSEED AT CRUDE OIL MILLS.

	Tons Received	1925-26.	1924-25.
On hand beginning of season....	32,276	21,711	
August.....	269,340	134,251	
September.....	1,071,552	611,454	
October.....	1,306,471	1,205,327	
November.....	905,611	1,065,882	
December.....	848,243	744,388	
January.....	476,898	370,307	
February.....	298,555	208,792	
Total.....	5,208,952	4,362,102	

	Tons Crushed—	1925-26.	1924-25.
August.....	113,881	62,140	
September.....	483,801	315,227	
October.....	811,633	718,863	
November.....	811,905	747,580	
December.....	703,292	704,280	
January.....	704,625	700,452	
February.....	653,627	508,541	
Total.....	4,462,224	3,756,993	

	On hand end of month.	1925-26.	1924-25.
August.....	188,241	98,822	
September.....	775,932	390,049	
October.....	1,270,770	875,568	
November.....	1,190,920	1,190,920	
December.....	1,417,188	1,231,008	
January.....	1,006,371	900,890	
February.....	744,290	598,021	

	Tons, 1925-26.	Tons, 1924-25.	Actual.
Estimated seed receipts at crude mills season 1925-26.....	5,461,050	4,624,305	
On hand beginning of season....	32,276	21,711	
Total.....	5,493,326	4,646,076	

744,290 tons seed on hand at 285 lbs. crude oil per ton is equivalent to 212,124,360 lbs. crude oil, which at 14 per cent refining loss, equals 182,426,950 lbs. refined oil, or 456,067 barrels.

284,374 tons seed still to be received at 285 lbs. crude oil per ton, is equivalent to 81,046,590 lbs. crude oil, which at 14 per cent refining loss, equals 69,700,067 lbs. refined oil, or 174,250 barrels.

MOVEMENT OF CRUDE OIL AT CRUDE OIL MILLS

	Pounds produced—	1925-26.	1924-25.
On hand beginning of season.....	2,690,818	2,613,014	
August.....	33,845,869	17,582,741	
September.....	142,939,456	92,378,809	
October.....	232,506,005	213,658,590	
November.....	233,636,906	224,985,684	
December.....	224,230,469	218,867,577	
January.....	227,432,790	210,458,338	
February.....	188,548,064	158,013,729	
Total.....	1,285,861,018	1,133,548,977	

	Shipments	1925-26.	1924-25.
August.....	26,675,932	16,108,755	
September.....	121,519,513	72,618,197	
October.....	215,518,419	188,118,343	
November.....	227,602,261	208,506,999	
December.....	218,474,389	210,300,794	
January.....	222,623,401	187,949,333	
February.....	200,848,587	152,224,569	
Total.....	1,238,152,452	1,085,886,900	

	On hand end of month.	1925-26.	1924-25.
August.....	9,830,795	4,087,000	
September.....	31,250,738	23,847,612	
October.....	48,298,324	49,387,809	
November.....	53,943,029	53,876,544	
December.....	64,069,049	60,383,327	
January.....	69,508,434	91,872,827	
February.....	57,708,561	97,661,987	

DISTRIBUTION CRUDE OIL HOLDINGS.

	Aug. 1, '25.	Aug. 31, '25.
At mills.....	2,690,818	9,830,795
At refineries.....	635,825	901,655
In transit to refineries and consumers.....	1,550,090	7,011,500
Total.....	4,847,333	17,833,950

	Sept. 30, '25.	Oct. 31, '25.
At mills.....	31,250,738	48,298,324
At refineries.....	4,504,943	7,198,309
In transit to refineries and consumers.....	20,009,610	36,479,480
Total.....	55,765,291	91,976,153

	Nov. 30, '25.	Dec. 31, '25.
At mills.....	53,943,029	64,069,049
At refineries.....	11,316,211	13,777,963
In transit to refineries and consumers.....	46,073,810	40,446,931
Total.....	111,333,050	119,123,943

	Jan. 31, '26.	Feb. 28, '26.
At mills.....	69,508,434	57,708,561
At refineries.....	15,713,828	19,082,617
In transit to refineries and consumers.....	43,744,760	44,815,301
Total.....	128,967,122	121,606,479

121,606,479 lbs. crude oil at 14 per cent refining loss equals 104,581,572 lbs. refined oil, or 261,454 barrels.

CRUSH PER TON.

During August, 113,881 tons seed produced 33,845,869 lbs. crude oil, equivalent to 298.5 lbs. per ton, or 14.9 per cent compared to 14.3 per cent last year.
During September, 483,801 tons seed produced 142,939,456 lbs. crude oil, equivalent to 295.4 lbs. per ton, or 14.8 per cent compared to 14.7 per cent last year.
During October, 811,633 tons seed produced 232,506,005 lbs. crude oil, equivalent to 286.5 lbs. per ton, or 14.3 per cent compared to 14.9 per cent last year.
During November, 811,905 tons seed produced 233,636,906 lbs. crude oil, equivalent to 287.7 lbs. per ton, or 14.4 per cent compared to 15.0 per cent last year.
During December, 703,292 tons seed produced 224,230,469 lbs. crude oil, equivalent to 282.7 lbs. per ton, or 14.1 per cent compared to 15.2 per cent last year.
During January, 704,625 tons seed produced 227,432,790 lbs. crude oil, equivalent to 286.2 lbs. per ton, or 14.3 per cent compared to 15.0 per cent last year.
During February, 653,627 tons seed produced 188,548,064 lbs. crude oil, equivalent to 288.5 lbs. per ton, or 14.4 per cent compared to 15.5 per cent last year.

Total, 4,462,224 tons seed produced 1,283,200,195 lbs. crude oil, equivalent to 287.6 lbs. per ton or 14.4 per cent compared to 15.0 per cent last year.

REFINED OIL.

	Pounds produced—	1925-26.	1924-25.
On hand beginning of season.....	173,549,345	106,799,632	
August.....	19,577,403	11,228,969	
September.....	93,659,012	56,025,368	
October.....	178,063,514	159,433,513	
November.....	183,553,412	176,690,727	
December.....	179,514,244	187,199,991	
January.....	185,407,152	178,785,285	
February.....	100,129,568	187,322,736	
Total.....	1,174,056,550	1,010,451,341	

	Delivered consumers.	1925-26.	1924-25.
August.....	100,914,601	63,983,706	
September.....	128,761,993	62,832,984	
October.....	158,111,819	133,107,427	
November.....	149,957,629	110,139,298	
December.....	123,745,614	94,922,770	
January.....	147,584,454	104,356,614	
February.....	108,813,957	91,754,435	
Total.....	912,890,067	661,094,234	

	On hand end of month.	1925-26.	1924-25.
August.....	92,212,147	54,042,015	
September.....	57,110,066	47,282,419	
October.....	77,093,761	73,558,505	
November.....	111,259,544	140,112,934	
December.....	167,028,174	232,390,156	
January.....	204,550,872	303,788,506	
February.....	261,166,483	349,357,107	

DISTRIBUTION REFINED OIL HOLDINGS.

	Aug. 1, 1925.	Aug. 31, 1925.
At refineries.....	153,761,854	80,061,838
At other places.....	12,798,458	7,170,087
In transit from refineries.....	6,989,033	4,950,223
Total.....	173,549,345	92,212,147

	Sept. 30, 1925.	Oct. 31, 1925.
At refineries.....	43,961,068	66,907,448
At other places.....	7,068,751	4,683,170
In transit from refineries.....	6,072,247	6,223,134
Total.....	57,110,066	77,663,761

	Nov. 30, '25.	Dec. 31, '25.
At refineries.....	88,582,473	153,959,581
At other places.....	3,383,882	3,067,734
In transit from refineries.....	9,350,189	10,010,849
Total.....	111,259,544	167,028,174

	Jan. 31, '26.	Feb. 28, '26.
At refineries.....	191,584,182	244,631,215
At other places.....	4,629,113	7,543,821
In transit from refineries.....	8,627,577	9,591,947
Total.....	204,850,872	261,166,483

AVERAGE REFINING LOSS.

During August, 21,187,670 lbs. crude oil yielded 19,577,403 lbs. refined oil—7.60 per cent loss compared to 11.59 per cent loss last year.
During September, 100,905,550 lbs. crude oil yielded 93,659,912 lbs. refined oil—7.24 per cent loss compared to 7.99 per cent loss last year.
During October, 192,100,150 lbs. crude oil yielded 178,063,514 lbs. refined oil—7.02 per cent loss compared to 6.79 per cent loss last year.
During November, 200,539,878 lbs. crude oil yielded 183,553,412 lbs. refined oil—8.65 per cent loss compared to 8.54 per cent loss last year.
During December, 204,263,805 lbs. crude oil yielded 179,514,244 lbs. refined oil—12.12 per cent loss compared to 8.23 per cent loss last year.
During January, 215,274,868 lbs. crude oil yielded 185,407,152 lbs. refined oil—13.87 per cent loss compared to 8.06 per cent loss last year.
During February, 193,010,411 lbs. crude oil yielded 169,129,568 lbs. refined oil—17.04 per cent loss compared to 8.21 per cent loss last year.
Total, 1,127,802,382 lbs. crude oil yielded 1,000,507,205 lbs. refined oil—11.29 per cent loss compared with 8.03 per cent loss last year.

SHIPMENTS OF REFINED OIL.

	Export pounds—	1925-26.	1924-25.
August.....	2,816,782	850,853	
September.....	2,593,890	681,112	
October.....	2,978,272	1,040,941	
November.....	3,070,977	7,561,088	
December.....	3,228,468	5,111,681	
January.....	2,629,910	2,629,910	
February.....	1,713,456	1,061,110	
Total.....	18,572,829	20,035,745	

	Domestic pounds—	1925-26.	1924-25.
August.....	98,067,819	63,123,053	
September.....	126,108,108	62,832,984	
October.....	155,133,547	131,466,436	
November.....	146,886,062	102,574,610	
December.....	120,517,146	80,811,739	
January.....	145,413,404	101,827,404	
February.....	102,100,501	90,068,525	
Total.....	894,317,238	641,058,480	

	Total pounds.	1925-26.	1924-25.
August.....	100,914,601	63,983,706	
September.....	128,761,993	62,832,984	
October.....	158,111,819	133,107,427	
November.....	149,957,629	110,139,298	
December.....	123,745,614	94,922,770	
January.....	147,584,454	104,356,614	
February.....	108,813,957	91,754,435	
Total.....	912,890,067	661,094,234	

REFINED OIL—Summary in Barrels of 400 Pounds.

	Produced.	1925-26.	1924-25.
Old crop stock.....	433,873	260,909	
August.....	48,944	28,065	
September.....	284,149	140,058	
October.....	440,064	398,584	
November.....	458,884	441,727	
December.....	448,785	408,000	
January.....	463,518	438,388	
February.....	400,324	343,307	
Total.....	2,935,141	2,526,128	

	Consumed.	1925-26.	1924-25.
August.....	252,287	159,959	
September.....	321,905	157,082	
October.....	395,279	359,283	
November.....	374,894	275,341	
December.....	306,364	237,307	
January.....	369,961	290,891	
February.....	259,535	239,896	
Total.....	2,382,225	1,652,735	

	On hand.	1925-26.	1924-25.
August.....	230,531	135,105	
September.....	142,775	118,081	
October.....	183,190	183,896	
November.....	278,149	359,283	
December.....	417,570	580,975	
January.....	512,127	759,472	
February.....	632,916	873,393	

	Refined oil on hand.....	632,916	873,393
Seed on hand will produce.....	456,067	416,773	
Crude oil on hd. will produce.....	261,454	292,117	
Seed still to be received will produce.....	174,250	197,907	
Total.....	1,544,687	1,780,190	

	Less approx. carry over for end of season Aug. 1, 1925.....	500,000	4471,002
Available for coming 5 mo. Mo. avg. cons. for first 7 mo. Mo. avg. cons. for last 5 mo. Mo. avg. cons. for all 12 mo.	1,044,687	1,308,588	
	1236,032	1236,106	
	208,937	1261,718	
	377,243	1246,777	

†Actual. *Available.

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Topp's Code, Eighth Edition

VEGETABLE OILS

WEEKLY REVIEW

THE NATIONAL PROVISIONER is Official Organ of the Interstate Cottonseed Crushers' Association, the Texas Cottonseed Crushers' Association, South Carolina Cottonseed Crushers' Association, the Georgia Cottonseed Crushers' Association and the Mississippi Cottonseed Crushers' Association.

Trade Moderate—Prices Easier—Outside Weakness Factor—Cash Trade Quieter—Crude Reacted With Futures.

A moderate volume of trade featured the cottonoil market on the Produce Exchange the past week. The undertone was somewhat easier, prices reacting about $\frac{1}{8}$ c a pound from the season's best levels.

While the setback in the market was traceable mainly to the weakness in other commodity markets and the decided weakness in securities, nevertheless there was sufficient change in the situation within the market itself to halt, temporarily at least, speculative buying and bring about realizing sales with a disposition to await developments.

Much Local Selling Reported.

A good deal of the selling was from the local element which pressed the market in the absence of outside support. But the professional shorts covered on small breaks, and at least evened up daily, apparently fearing to go over short overnight.

Commission house buying was in evidence on a scale-down, but on the whole sentiment was more mixed, and it appeared as though more erratic price movements were in store for the immediate future. In some quarters the decline was looked upon as a healthy factor, in that it corrected an overbought position which had developed, and to some extent built up another short interest in the market which had been pretty well eliminated by the steady upturns.

One of the depressing factors that stood out during the week was the fact that in the eastern part of the country, with pure lard down to around 15c a pound and compound $14\frac{1}{2}$ @ $14\frac{3}{4}$ c, the two commodities had worked too close together for compound consumption, as a great many saw it. However there was some resale compound available it was said below first hand offers, but the fears of reduced consumption of oil owing to this situation caused enough caution to help bring about the break.

Lard-Compound Spread Narrowed.

In the southern part of the country where it is contended that compound consumption is greater, the spread narrowed somewhat between lard and compound, but the latter was sufficiently under lard to hold its own. And, being a purely southern product, will undoubtedly continue to receive preference.

The unsettled position of all markets, particularly the financial market, did however, make for caution on the part of oil consumers and resulted in a quieter cash oil demand. The crude markets also

eased, selling off about $\frac{1}{8}$ to $\frac{3}{8}$ c from the recent highs. And, while it is true that only a few tanks came out here and there on the break, nevertheless some interests in the trade pointed out that there was selling pressure in the crude market for the first time on a break in prices for many weeks past.

In the southeast and Valley, crude was down to about an 11c basis and, of course, a great deal depends on the action of the crude mills the balance of the season. But with limited quantities of crude still available, the market for the next two months will be controlled largely by supply and demand, and by that time will begin to pay more attention to the new cotton crop outlook. Reports this week indicated prospects for a more liberal reduction in the cotton acreage than had been indicated heretofore.

Look for Little Reduction in Distribution.

In speaking of the distribution of cottonoil, one of the most conservative and shrewdest factors in the trade expressed the belief that there would be no important reduction in distribution in the next 30 to 60 days unless the lard market was to undergo further sharp reductions in prices. He said that the trade was pretty well booked up for the balance of this month and the first half of April. Another factor in the trade said that distribution against old orders continues on a very active scale.

The pure lard and compound price situation is naturally unsettling to some extent, but it has been the opinion of most observers that cottonoil or its products would have to go to a level that would shut off distribution somewhat to prevent an acute position in cash oil, and whether or not the lard price will bring about sufficient reduction in the demand for oil remains to be seen.

One thing is certain, and that is that this situation has adjusted itself at a time when the salad oil demand will become a prominent factor, and at a time when the fish packing season is close at hand. March consumption estimates are running from 275,000 to 300,000 bbls., and it is generally agreed that there is not sufficient oil to maintain such distribution the balance of the season, and leave a minimum carryover.

So that, even should the distribution fall off 50,000 bbls. or so a month, the best that would be in store would be a

SOUTHERN MARKETS.

New Orleans.

(Special Wire to The National Provisioner.)

New Orleans, La., March 25, 1926.

New Orleans future market quiet after shorts covered for March around the 12c level, showing strong a spot situation. Refiners not yet caught up on old contracts. Deliveries this year on the New Orleans market have been good grade of bleachable, which, it is believed here, should broaden the market, as this grade is in good demand.

Crude selling at 11c; Valley and Texas, 11c asked, with mills well sold up in all directions. Well posted lard and oil experts predict that these two commodities will sell much closer to each other before July, hence purchases of July bleachable New Orleans contracts and sales of Chicago lard July are thought by traders here to be a good straddle at this time, as bleachable is getting scarcer.

Dallas.

(Special Wire to The National Provisioner.)

Dallas, Tex., March 25, 1926.—Prime cotton seed delivered Dallas, nominal; snaps and bollies depending on quality, nominal; 43 per cent cake and meal, \$29.00; prime crude cottonseed oil, 11c; hulls, \$9.00 ton; mill run lint, 3@5c. Markets very quiet; weather much cooler.

Memphis.

(Special Letter to The National Provisioner.)

Memphis, Tenn., March 25, 1926.—Crude cottonseed oil has been lower this week, selling yesterday at 11c. Cottonseed meal unchanged at around \$3.00 per unit of ammonia. Cottonseed hulls in good demand at \$7.00.

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The Portsmouth Cotton Oil Refining Corp., Portsmouth, Va.

The Gulf & Valley Cotton Oil Co., Ltd., New Orleans La.

Modern Facilities for Cottonseed Oil Trading

Having established, at the earnest request of leading cottonseed oil interests, contract trading in refined cottonseed oil in bulk, the New Orleans Cotton Exchange has gone a step farther by establishing a new class in its membership termed "Associates," to enable those concerned in the industry to avail to the full of the facilities provided.

Associates are not required to be shareholders, nor to pay an initiation fee, but only to pay dues at the rate of \$200 per annum. If they join after March they pay at the rate of \$20 per month to the end of the fiscal year, Oct. 31.

Brokerage commissions are fixed under the rules at \$50 per round contract for non-members; \$15 per round contract for associates; \$10 per round contract for full members. Associates therefore net \$5 per contract in handling transactions for non-members.

The contract, which is for 20,000 pounds of bleachable F. E. Y. cottonseed oil, is safeguarded in every possible way, even to the extent of an indemnity bond behind the storage yards.

Write Trade Extension
Committee for Rules
and Information.

New
Orleans
Cotton
Exchange

moderate carryover. Therefore the statistical position of the market can be counted upon to remain rather strong—sufficiently so to warrant a satisfactory price level for the balance of this crop.

COTTONSEED OIL—Market transactions:

Vegetable Oil Refinery

For Sale, full and modern equipment for refining, deodorizing and winterizing. Located in New York City. Railroad Siding. Near waterfront. Free lighterage zone. Low rent. Low insurance rate. Address FS-333, The National Provisioner, 15 Park Row, New York City.

THE EDWARD FLASH CO.

29 BROADWAY
NEW YORK CITY

**BROKERS EXCLUSIVELY
VEGETABLES OILS**

In Barrels or Tanks

**Hardened Edible Coconut Oil
COTTON OIL FUTURES**

On the New York Produce Exchange

The Procter & Gamble Co.

Refiners of all Grades of

COTTONSEED OIL

Puritan, Winter Pressed Salad Oil

Boreas, Prime Winter Yellow
Venus, Prime Summer White
Sterling, Prime Summer Yellow

White Clover Cooking Oil
Marigold Cooking Oil
Jersey Butter Oil

Moonstar Coconut Oil

F&G Special (Hardened) Coconut Oil

Refineries: IVOYDALE, OHIO
PORT IVORY, N. Y.
KANSAS CITY, KAN.
MACON, GA.
DALLAS, TEXAS
HAMILTON, CANADA

General Offices:

CINCINNATI, OHIO

Cable Address: "Procter"

Friday, March 19, 1926.

	Sales.	High.	Low.	Bid.	Asked.
	—Range—		—Closing—		
Spot				1220	a 1275
Mar.	300	1245	1221	1232	a 1231
April				1220	a 1235
May	2200	1241	1220	1221	a
June				1220	a 1230
July	8400	1245	1220	1223	a 1221
Aug.	400	1236	1225	1226	a 1225
Sept.	1500	1240	1228	1222	a 1225
Oct.	200	1159	1150	1141	a 1150

Total Sales, including switches 14,200 bbls. P. Crude S. E. Nom'l.

Saturday, March 20, 1926.

	Sales.	High.	Low.	Bid.	Asked.
	—Range—		—Closing—		
Spot				1250	a 1300
Mar.				1250	a 1255
April				1225	a 1250
May	300	1220	1210	1220	a 1226
June				1220	a 1230
July	1900	1229	1220	1228	a 1229
Aug.				1233	a 1238
Sept.	400	1228	1228	1230	a 1232
Oct.	100	1150	1150	1150	a

Total Sales, including switches 3,900 bbls. P. Crude S. E. 11 1/4 Bid.

Monday, March 22, 1926.

	Sales.	High.	Low.	Bid.	Asked.
	—Range—		—Closing—		
Spot				1240	a
Mar.				1240	a
April				1230	a 1250
May	1100	1234	1211	1215	a 1218
June				1215	a 1230
July	3000	1233	1215	1216	a
Aug.	300	1236	1218	1220	a 1223
Sept.	1500	1237	1217	1220	a 1222
Oct.	200	1153	1138	1138	a

Total Sales, including switches 7,500 bbls. P. Crude S. E. 11 1/4 Nom'l.

Tuesday, March 23, 1926.

	Sales.	High.	Low.	Bid.	Asked.
	—Range—		—Closing—		
Spot				1220	a
Mar.				1230	a 1260
April				1210	a 1250
May	4900	1215	1199	1205	a
June				1205	a 1215
July	12600	1214	1197	1205	a 1206
Aug.	500	1216	1210	1212	a 1216
Sept.	2000	1215	1205	1211	a
Oct.	200	1135	1133	1133	a

Total Sales, including switches 21,400 bbls. P. Crude S. E. 11 Bid.

Wednesday, March 24, 1926.

	Sales.	High.	Low.	Bid.	Asked.
	—Range—		—Closing—		
Spot				1200	a 1275
Mar.				1200	a 1240
April				1190	a 1220
May	2000	1208	1191	1192	a 1293
June				1190	a 1199
July	6400	1206	1191	1192	a
Aug.				1200	a 1202
Sept.	4000	1214	1201	1201	a
Oct.	100	1135	1135	1122	a 1124

Total Sales, including switches 13,600 bbls. P. Crude S. E. Nom'l.

Thursday, March 25, 1926.

	Sales.	High.	Low.	Bid.	Asked.
	—Range—		—Closing—		
Spot				1200	a 1250
March		1240	1240	1215	a 1240
April				1210	a 1225

May	1206	1197	1205	a 1206
June			1205	a 1220
July	1204	1190	1204	a 1205
Aug.	1210	1210	1212	a 1213
Sept.	1214	1198	1212	a 1214
Oct.	1125	1120	1130	a 1132

SEE PAGE 20 FOR LATER MARKETS

COCONUT OIL—A weaker market in coconut oil was the feature of the week, partly due to increased offerings from the Pacific coast, together with a limited demand and weakness in tallow. Consumers were showing little or no interest, and the general commodity decline was a factor in the market.

At New York Ceylon barrels quoted 11 1/4 @ 11 1/2 c; edible barrels, 13 1/4 @ 13 1/2 c; crude tanks New York, 10 1/2 c; crude tanks Pacific coast, 9 1/2 c.

SOYA BEAN OIL—The market was less active but was steady and unchanged with some inquiry under the market. At New York prices continued purely nominal, while crude Pacific coast tanks quoted at 10 1/4 @ 10 1/2 c.

CORN OIL—After holding steady with a fair demand and limited offerings, an unsteady tone developed in crude corn oil, largely the result of a reaction in cottonseed oil, which slowed up consuming demand for corn oil.

At New York refined barrels quoted 13 1/2 @ 14 c; crude buyers' tanks f.o.b. mills, 10 1/2 @ 10 3/4 c.

PALM OIL—An easier tone was in evidence in this quarter also, with consumers' demand quieter and with a heavier tone in tallow and other competing articles having a depressing effect. Shipment offerings of Lagos were easier.

At New York Lagos spot quoted 9 @ 9 1/4 c; shipment, 8 1/2 c; Nigre spot, 8 @ 8 1/4 c; shipment, 8 c c.i.f. New York.

PALM KERNEL OIL—The market was barely steady with demand for spot oil slow. But prices showed little change, with spot barrels quoted New York at 9 1/2 @ 10 c; future shipment quoted 9 1/2 @ 10 c for casks New York.

PEANUT OIL—Market nominal.

SESAME OIL—Market nominal.

COTTON OIL—Demand quieter. Prices very steady in spite of the reaction in futures, as spot supplies New York are light. At New York refined barrels quoted 13 1/4 @ 13 1/2 c; southeast and Valley crude, 11 c bid.

CHEMICALS AND SOAP SUPPLIES.

(Special Report to The National Provisioner.)

New York, March 23, 1926.—Latest quotations on chemicals and soapmakers' supplies:

Seventy-six per cent caustic soda, \$3.76 @ 3.91 per cwt.; 98 per cent powdered caustic soda, \$4.16 @ 4.56 per cwt.; 58 per cent carbonate of soda, \$2.04 @ 2.44 per cwt.

Lagos palm oil in casks of 1600 lbs., 9 1/4 c lb.; olive oil foots, 9 @ 9 1/2 c lb.; East India Cochin coconut oil, 16 c lb.; Cochin grade coconut oil, domestic, 12 1/4 c lb.; Ceylon grade coconut oil, 12 c lb.

Prime summer yellow cottonseed oil, 14 c lb.; prime winter salad oil, 14 1/2 c lb.; raw linseed oil, 10.8 c lb.; red oil, 10 1/2 @ 10 3/4 c lb.

Extra tallow, f.o.b. seller's plant, 9 c lb.; dynamite glycerine, nom. 21 1/2 c lb.; chemically pure glycerine, nom. 24 c lb.; saponified glycerine, nom. 14 1/2 @ 15 c lb.; crude soap glycerine, nom. 13 1/2 @ 14 c lb.; prime packers grease, nom. 8 c lb.

FEB. MARGARINE STATISTICS.

Production of margarine in the United States during February, 1926, as estimated from sales of revenue stamps, is reported by the U. S. Treasury Department as follows, with comparisons:

	Feb., 1926.	Feb., 1925.
Margarine, uncolored, lbs.....	20,550,480	15,134,980
Margarine, colored, lbs.....	830,370	710,528

TRADE GLEANINGS.

Swift & Company plans to erect a new office building in connection with its produce plant in Caldwell, Ida.

A recent survey made of cottonseed oil mills in the state of California shows that they have a combined crushing capacity of 980 tons of cotton seed daily.

The Home Sausage Company, 1914 Hewitt avenue, Everett, Wash., formerly owned by the late James Rasmussen, has been sold to L. B. Kline and E. A. Barker.

A. D. Carney has sold his interest in the East Side Meat & Provision Co., in Greeley, Colo., and is now in charge of a branch of the Chicago Meat Co. at Ault, Colo. Mr. Carney is a faithful reader of THE NATIONAL PROVISIONER.

San Diego Provision Company has been granted a permit to construct a \$25,000 meat packing plant at 25th street, between 7th and 8th avenues, National City, Calif., a suburb of San Diego. The plant will be complete and up-to-date in every way.

The plant of the Tegarden Packing Company in West Plains, Mo., is being remodeled and enlarged. In addition to providing considerably more room for killing floors, an additional cooler is also being installed. The work on the building is so arranged that it does not interfere in any way with the operation of the plant.

CURRENT LARD STATISTICS.

Lard produced, consumed and stocks on hand, including both domestic consumption and export for January and February, 1926, are reported as follows:

LARD PRODUCED, CONSUMED AND STOCKS ON HAND.			
(A) (1) PRODUCED.			
	1926. Pounds.	1925. Pounds.	
January	162,314,000	194,189,000	
February	126,752,000	161,697,000	
Total	289,066,000	355,886,000	
CONSUMED.			
(B) (2) Exports.			
January	78,705,905	80,545,775	
February	Not available	61,475,724	
Total	Not available	142,021,499	
(C) Domestic			
January	61,899,095	61,988,225	
February	Not available	60,908,276	
Total	Not available	122,896,501	
TOTAL			
January	140,605,000	142,534,000	
February	114,386,000	122,474,000	
Total	254,991,000	265,008,000	

(D) STOCKS HELD END OF MONTH

On hand beginning year.	42,478,000	61,049,000
January	64,187,000	112,704,000
February	76,553,000	131,927,000

(A) Includes entire production, both neutral and other edible by federally inspected plants and also production, both neutral and other edible, by plants not federally inspected, except a few small ones, but does not include production on farms.

(B) Includes both neutral and other edible lard.

(C) Apparent consumption.

(D) Includes stocks held in cold storage plants and packing house plants only.

(1) Source:—Bureau of Agricultural Economics, U. S. Department of Agriculture.

(2) Source:—Bureau of Foreign and Domestic Commerce, U. S. Department of Commerce.

DUTCH FATS AND OILS MARKET.

The Dutch market was rather quiet for the week ending March 20, 1926, with a generally less satisfactory movement in animal fats, says Trade Commissioner E. C. Squire in a cable to the U. S. Department of Commerce.

Stocks of extra oleo oil, prime oleo oil, prime premier jus and extra oleo stock are light, while holdings of extra neutral lard and extra premier jus are medium. The demand for extra neutral lard and extra oleo stock is poor, while premier jus, prime oleo oil and extra oleo oil are having an average demand.

Stocks of fat backs are heavy. Refined lard is in poor demand, with spot stocks about average.

How You Can Get a "Newman" for Nothing!



Many small and medium sized Packers and Renderers are now paying for a Newman Grinder.—Then why not have it?

Look up the quotations on "ground and unground" Tankage, and other materials in The National Provisioner. There is a difference of about \$3.60 per ton. On a hundred tons of tankage it means about \$360.00 or more than the price of a Newman Grinder.

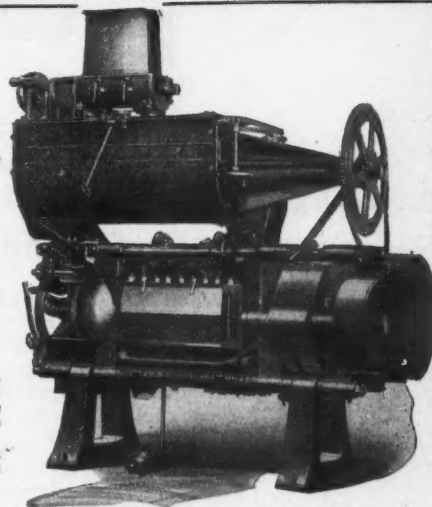
There is no excuse to be without a Newman Grinder—no matter how large or small your plant may be. The Newman will grind Tankage, Blood, Raw Bone, Steamed or Dried Bone, Fertilizer, Glue, Hoofs, Horns, etc., etc., and all fertilizer materials. Three sizes.

\$300.00 to \$495.00
f.o.b. factory

WRITE US TODAY

The Newman Grinder & Pulverizer Co.
214-216 S. Wichita Street, Wichita, Kansas

Buyers demand
Anderson Made
Cracklings because they
contain more protein
less grease
Anderson Crackling
Expeller



You can make a good profit by using an Anderson Crackling Expeller to extract Grease from repressed cracklings because the Anderson made cracklings command a higher price.

Write for complete information and let us tell you how Anderson Expellers will make profits for you.

The V. D. Anderson Co.
1935 W. 96th St., Cleveland, Ohio

BORIC ACID

A natural ingredient of many fruits and vegetables

The distribution of Boric Acid in Nature is comparatively unlimited. According to Henry Jay:

"The ash of wine contains 4.7 to 16.5 grammes per kilo of Boric Acid, the average being 8 to 10 grammes. The quantity of Boric Acid in the ash of vine leaves is only about 0.7 grammes per kilo.

"The ash of fruits, whether of the flesh or of the stone, is rich in Boric Acid, the proportion of Boric Acid varying between 1.50 and 6.40 grammes per kilo of ash.

"The same can be said of the fucus, plantain leaves, wormwood tops, chrysanthemum flowers, onions, the amount varying from 2.10 grammes to 4.60 grammes per kilo of ash."

Leibrich says that "Boric Acid is not only non-poisonous; it is a normal constituent of many plants."

The above demonstrates that Boric Acid is consumed in eating these fruits and vegetables without injury to the human system.

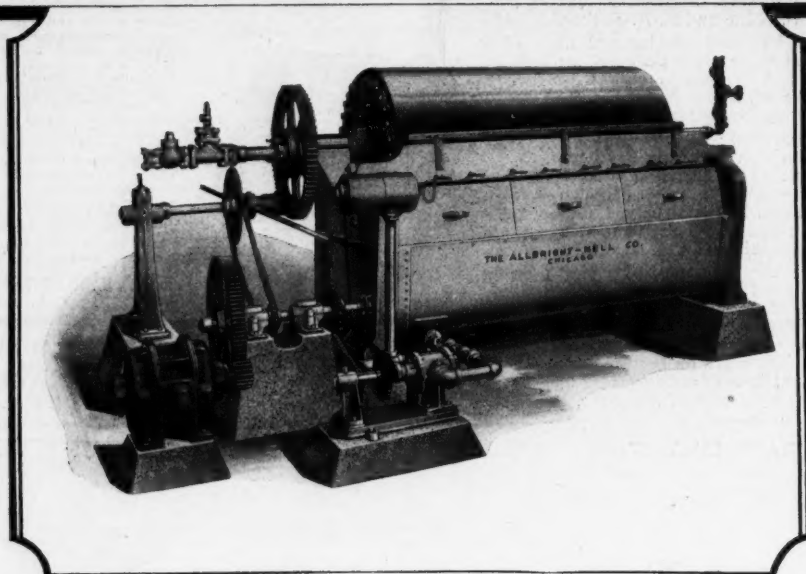
PACIFIC COAST BORAX COMPANY

Chicago

100 William St.
NEW YORK

Wilmington, Calif.

ANCO COOLING ROLLS



A Long-lived Machine with a Remarkable Performance Record

When Mr. Allbright introduced the idea of lard cooling by means of a cylinder filled with cold brine (in 1881) he established a system which has become universally acknowledged and accepted as the best cooling process.

Many mechanical refinements have been made by Allbright engineers. Exhaustive research and experiments under practical packinghouse conditions were conducted, the results of which are now embodied into the ANCO Cooling Rolls, which today stand unchallenged in lard refining. They have revolutionized the manufacture of lard, and have greatly improved the finished products.

The efficiency of ANCO Cooling Rolls is due to two essential factors in any piece of equipment—design and construction. The proof of ANCO efficiency is found in any plant where they are used. Durability is an outstanding ANCO feature.

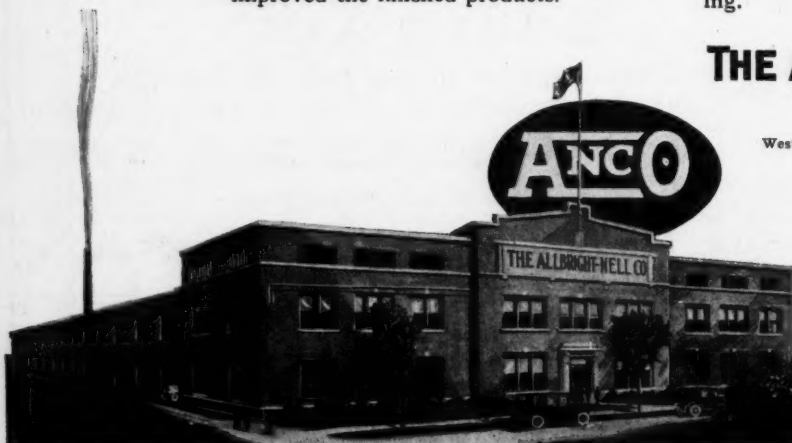
The fact that the amount of lard, compound or vegetable shortening that may be run over a roll is dependent upon the rapidity with which heat is transferred from the liquid to cooling medium, was used as a basic principle in perfecting the ANCO roll. It is scientifically constructed to allow maximum cooling capacity. This, together with the roll scraper and picker box devices, completes the ANCO system, the superiority of which is unquestionable.

ANCO Cooling Rolls are made in various types and capacities of belt or direct drive, for brine or direct ammonia expansion cooling.

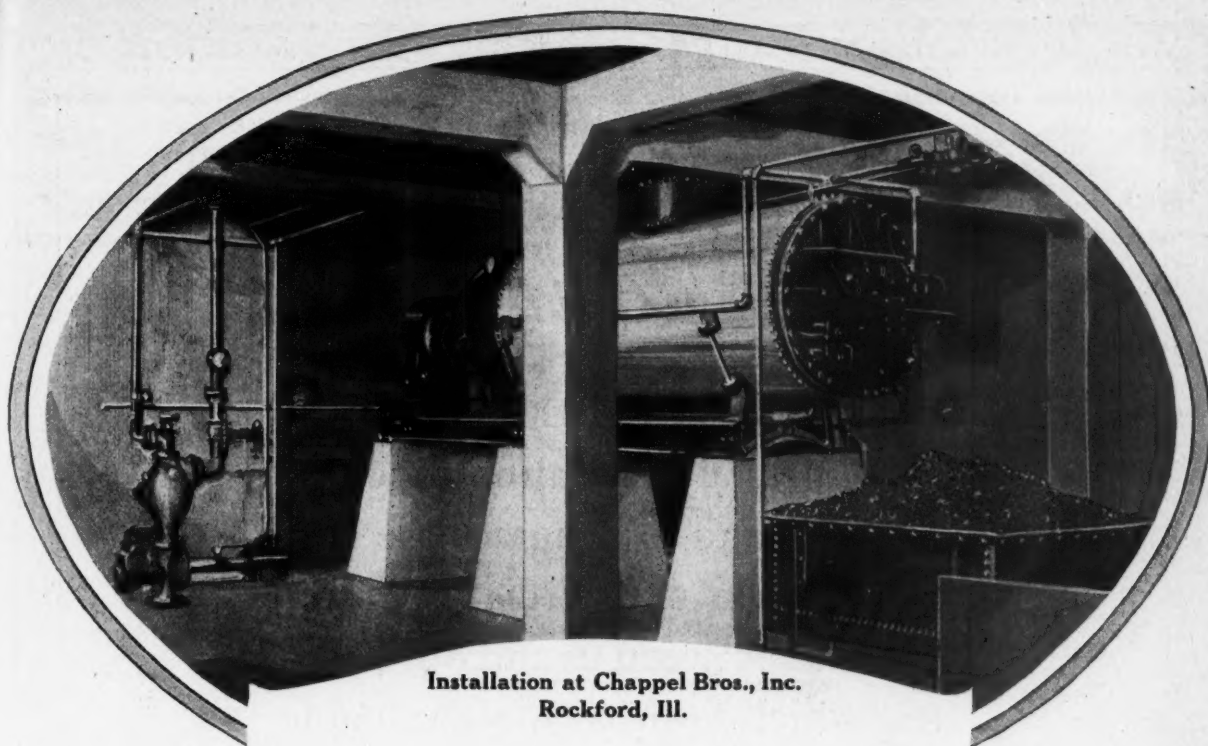
THE ALLBRIGHT-NELL CO.

5323 So. Western Boulevard
CHICAGO

Western office, E. D. Skinner, 1781 West 43rd Place,
Los Angeles, Calif.



*Headquarters for everything
in packinghouse machinery*



Installation at Chappel Bros., Inc.
Rockford, Ill.

LAABS Rendering Processes

and equipment are installed at the following plants:

Los Angeles Pkg. Co.—Los Angeles, Calif.

Art H. Zimmerman—Sheboygan, Wis.
Sacramento Reduction & Tallow Works—Sacramento, Calif.

John Morrell & Co.—Sioux Falls, S. D.

John Morrell & Co.—Ottumwa, Iowa
Maier & Co.—Chicago, Ill.

Louis P. Bornwasser Co.—Louisville, Ky.

Zitron Bros.—Milwaukee, Wis.

Chas. Sucher Pkg. Co.—Dayton, Ohio

Modesto Tallow Co.—Modesto, Calif.

Stewart Bros.—Battle Creek, Mich.

Armour & Co.—Chicago, Ill.

Armour & Co.—Omaha, Neb.

Danahy Packing Co.—Buffalo, N. Y.

Illinois Packing Co.—Chicago, Ill.

Rapid City Packing Co.—Rapid City, S. Dak.

Geo. Kern, Inc.—New York City

H. C. Bohack Co.—Brooklyn, N. Y.

Ohio Packing Co.—Columbus, Ohio

C. Swanston & Son, Inc.—Sacramento, Calif.

P. Burns & Co., Ltd.—Vancouver, B. C., Canada

San Antonio Meat Co.—Pomona, Calif.

Davenport Slaughter & Rendering Co.—Davenport, Ia.

Oscar Mayer & Co.—Madison, Wis.

Chappel Bros., Inc.—Rockford, Ill.

Walti, Schilling & Company—Santa Cruz, Calif.

Chas. Kunzler Co.—Lancaster, Pa.

Wm. Focke's Sons Co.—Dayton, Ohio

Henry Burkhart Pkg. Co.—Dayton, O.

Colorado Animal By-Products Mfg. Co.—Denver, Colo.

Pittsburgh Prov. & Pkg. Co.—Pittsburgh, Pa.

United States Patents are now covering the Laabs Sanitary Processes and Apparatus. Foreign Patents pending. Beware of Infringements.

THE ALLBRIGHT-NELL CO.

5323 So. Western Boulevard, Chicago, Ill.

Western Office: E. D. Skinner, 1731 W. 43rd Place, Los Angeles, Calif.

ANCO

Twelfth Anniversary

A GAIN IT BECOMES our pleasure to announce our birthday and to congratulate ourselves upon the cordial relations existing between us and our clientele which form *our* most valuable asset—*your* good will.

Fair dealings and devotion to our task have made it possible to accomplish much in twelve short years. The future will see no change in our ethical standards.

OPPENHEIMER CASING CO.

Harry O. Oppenheimer
PRESIDENT

CHICAGO NEW YORK TORONTO LONDON WELLINGTON
BUENOS AIRES HAMBURG TIENTSIN

Factories and Agencies throughout the World

THE WEEK'S CLOSING MARKETS

FRIDAY'S CLOSINGS.

Provisions.

Hog products stronger, but closed weak due to a rally in grains, but mainly due to better cash demand for product and reports of further export business in lard. Hog receipts fair, but market had a liquidated appearance.

Cottonseed Oil.

Cottonseed oil rallied somewhat from the lows with a better tone in outside markets, stronger technical position, scattered buying and covering, and lighter offerings. Cash trade quiet but crude steady; Southeast and Valley, 11c bid.

Quotations on cottonseed oil at Friday noon were: March, \$12.20; April, \$12.20@12.50; May, \$12.10@12.16; June, \$12.15@12.25; July, \$12.13@12.14; August, \$12.22@12.25; September, \$12.20@12.21; October, \$11.40@11.42.

Tallow.

Tallow, extra, 8 7/8c.

Oleo Oil and Stearine.

Stearine, oleo, 12 1/4c.

Hull Oil Market.

Hull, England, March 26, 1926.—(By Cable).—Refined cottonseed oil, 38s 6d; crude cottonseed oil, 35s 3d.

FRIDAY'S GENERAL MARKETS.

New York, March 26, 1926.—Spot lard at New York: prime western, \$15.00@15.10; middle western, \$14.85@14.95; city, \$14.75; refined continent, \$15.25; South American, \$16.25; Brazil kegs, \$17.25; compound, \$14.50@14.75.

NEW YORK MEAT SUPPLIES.

Receipts of western dressed meats and local slaughter under federal inspection for New York City, N. Y., are officially reported for the week ending March 20, 1926, with comparisons, as follows:

	Week ending Mar. 20.	Prev. week.	Cor. week, 1925.
West dressed meats:			
Steers, carcasses..	7,789 1/2	7,502 1/2	7,595
Cows, carcasses..	1,072	920	1,223 1/2
Bulls, carcasses..	77	119 1/2	152
Veals, carcasses..	12,504	10,639	14,809
Hogs and pigs..			50
Lambs, carcasses..	29,064	31,639	26,265
Mutton, carcasses..	3,510	2,650	4,773
Beef cuts, lbs....	477,643	530,727	127,447
Pork cuts, lbs....	1,492,232	1,216,475	1,062,774

Local slaughters:

Cattle	9,517	9,447	10,291
Calves	14,714	14,690	14,326
Hogs	45,400	46,813	46,042
Sheep	44,404	40,000	33,998

BOSTON MEAT SUPPLIES.

Receipts of western dressed meats and slaughters under federal and city inspection at Boston, Mass., are officially reported as follows for the week ending March 20, 1926 with comparisons:

	Week ending Mar. 20.	Prev. week.	Cor. week, 1925.
Western dressed meats:			
Steers, carcasses	2,578	1,965	2,084
Cows, carcasses	2,096	2,202	1,615
Bulls, carcasses	54	85	45
Veals, carcasses	1,320	1,234	1,867
Lambs, carcasses	16,362	16,518	14,357
Mutton, carcasses	393	300	361
Pork, lbs.	538,840	582,764	450,650

Local slaughters:

Cattle	1,643	1,392	1,281
Calves	3,379	2,390	3,386
Hogs	11,488	11,240	9,528
Sheep	2,973	3,738	3,425

WHOLESALE DRESSED MEAT PRICES.

Wholesale prices of Western dressed meats were quoted by the U. S. Bureau of Agricultural Economics at Chicago and three Eastern markets on Thursday, March 25, 1926, as follows:

	CHICAGO.	BOSTON.	NEW YORK.	PHILA.
Fresh Beef:				
STEERS (Hvy. Wt. 700 lbs. up):				
Choice	\$15.50@17.50	\$15.00@15.50	\$16.00@17.00	.....
Good	14.00@15.50	14.50@15.00	14.00@16.00	.....
STEERS (Lt. & Med. Wt. 700 lbs. dn.):				
Choice	17.00@18.50	.....	16.00@17.00	17.00@18.00
Good	14.50@17.00	.....	14.00@16.00	14.50@15.50
STEERS (All Weights):				
Medium	12.50@14.50	13.50@14.50	13.50@15.00	13.00@14.00
Common	11.00@12.50	13.00@14.00	13.00@14.00	.....
COWS:				
Good	13.00@14.00	12.50@13.00	12.50@14.00	13.00@14.00
Medium	12.50@13.50	11.50@12.50	11.00@12.00	11.50@12.50
Common	10.50@12.50	10.50@11.50	10.00@11.00	10.50@11.50
Fresh Veal (1):				
VEALERS:				
Choice	19.00@21.00	.....	20.00@22.00	21.00@22.00
Good	17.00@19.00	.....	18.00@20.00	20.00@21.00
Medium	15.00@17.00	16.00@17.00	16.00@18.00	18.00@19.00
Common	13.00@15.00	14.00@16.00	15.00@16.00	.....
CALF CARCASSES (2):				
Choice .....	.....	.....	16.00@17.00	16.00@17.00
Good .....	.....	13.00@15.00	15.00@16.00	15.00@16.00
Medium .....	.....	14.00@15.00	14.00@15.00	14.00@15.00
Common .....	.....	12.00@13.00	12.00@13.00	.....
Fresh Lamb and Mutton:				
LAMB (30-42 lbs.):				
Choice	32.00@34.00	.....	28.00@32.00	.....
Good	23.00@25.00	22.00@24.00	22.00@25.00	24.00@26.00
Medium	21.00@23.00	21.00@23.00	20.00@23.00	22.00@24.00
Good .....	.....	.....	20.00@23.00	22.00@23.00
Medium .....	.....	.....	20.00@22.00	20.00@21.00
LAMB (All Weights):				
Medium	20.00@23.00	18.00@22.00	19.00@23.00	20.00@22.00
Common	18.00@20.00	.....	.....	.....
MUTTON (Ewes):				
Good	14.00@16.00	15.00@16.00	16.00@17.00	16.00@17.00
Medium	13.00@14.00	13.00@15.00	15.00@16.00	14.00@15.00
Common	12.00@13.00	11.00@13.00	14.00@15.00	.....
Fresh Pork Cuts:				
LOINS:				
8-10 lb. ave.	23.00@25.00	24.00@25.50	24.00@26.00	24.50@26.00
10-12 lb. ave.	22.00@23.00	22.00@24.00	22.50@24.00	22.00@24.00
12-15 lb. ave.	20.00@21.50	20.00@22.00	19.50@22.00	20.00@22.00
15-18 lb. ave.	18.00@20.00	20.00@21.00	19.00@21.00	19.00@21.00
18-22 lb. ave.	15.50@19.00	19.00@20.00	18.00@20.00	18.00@20.00
SHOULDERS: N. Y. Style, Skinned.....	16.00@17.00	.....	17.00@20.00	18.00@20.00
PICNICS:				
4-6 lb. ave.	15.00@16.00	17.50@18.50	.....	.....
6-8 lb. ave. ....	.....	16.50@17.50	17.50@18.50	16.00@18.00
BUTTS: Boston Style.....	20.50@22.00	.....	20.00@22.00	21.00@23.00
SPARE RIBS: Half Sheets.....	13.00@15.00	.....	.....	.....
TRIMMINGS:				
Regular	10.00@11.00	.....	.....	.....
Lean	18.50@20.00	.....	.....	.....

(1) Includes "skin on" at New York and Chicago.

(2) Includes sides at Boston and Philadelphia.

BRITISH PROVISION CABLE.

(Special Cable to The National Provisioner.)

Liverpool, March 26, 1926.

General provision market steady and firm, with an improving demand for A. C. hams and square shoulders. Lard in fair demand, but bellies rather dull. Quotations have been steady on pure refined lard and boxed meats, with a fair trade on the latter. Buyers showing more interest in pure refined lard at present low levels. Some purchases made for nearby shipment.

Trades reported on short clear backs, and demand fairly good for lighter weight picnics.

Offerings from American packers are not free; prevailing high prices for fancy meats have curtailed trading to some extent.

Today's prices are as follows: Shoulders, square, 84s; picnics, 83s; hams, long cut, 114s; American cut, 120s; bacon Cumberland cuts, 102s; short backs, 105s; bellies, clear, 93s; Canadian, 113s; Wiltshire, 100s; spot lard, 74s 3d.

MEAT IMPORTS AT NEW YORK.

Imports of meats and meat products received at the port of New York for the week ending March 20, 1926, are reported officially as follows:

Point of origin.	Commodity.	Amount.
Switzerland—Bouillon cubes.....		127 lbs.
Holland—Tripe in tins.....		300 lbs.
Ireland—Smoked pork.....		8,032 lbs.
Italy—Sausage, loose.....		63,746 lbs.
Italy—Sausage, tins.....		1,610 lbs.
Italy—Smoked pork.....		2,558 lbs.
Canada—Calf carcasses.....		358
Canada—Smoked pork.....		3,910 lbs.
Canada—Pork tenderloins.....		600 lbs.
Canada—Calf livers.....		1,680 lbs.
Canada—Spareribs.....		300 lbs.
Canada—Ox tongues.....		8,885 lbs.
France—Sausage, tins.....		240 lbs.
England—Hams in tins.....		250 lbs.
England—Canned meats.....		200 lbs.
England—Corn beef in tins.....		1,100 lbs.
Germany—Sausage, tins.....		2,110 lbs.
Germany—Smoked hams.....		3,477 lbs.
So. America—Corn beef in tins.....		124,412 lbs.

ARGENTINE BEEF EXPORTS.

Cable reports of Argentine exports of beef this week up to March 26, 1926, show exports from that country were as follows: To England, 114,634 quarters; to continent, 9,969 quarters; to the United States, 200 quarters.

Exports for the previous week were: To England, 140,287 quarters; to the continent, 83,114 quarters; to others, none.

FEB. CANADIAN LIVESTOCK.

Summary of top prices for livestock at leading Canadian centers for the month of February, 1926, with comparisons:

	Feb., 1926.	Feb., 1925.	Jan., 1926.
BUTCHER STEERS.			
1,000-1,200 lbs.			
Toronto	\$ 8.00	\$ 8.25	\$ 8.50
Montreal (W)	7.60	8.00	8.00
Montreal (E)	7.60	8.00	8.00
Winnipeg	7.60	7.25	7.00
Calgary	7.60	6.85	7.25
Edmonton	6.75	6.50	7.00
VEAL CALVES.			
Feb., 1926.		Feb., 1925.	Jan., 1926.
Toronto	\$15.00	\$14.00	\$15.00
Montreal (W)	12.00	11.00	12.25
Montreal (E)	12.00	11.00	12.25
Winnipeg	10.50	10.00	9.00
Calgary	10.50	9.00	9.00
Edmonton	10.00	7.00	8.50
SELECT BACON HOGS.			
Feb., 1926.		Feb., 1925.	Jan., 1926.
Toronto	\$16.18	\$13.00	\$15.26
Montreal (W)	15.00	12.75	14.85
Montreal (E)	15.00	12.75	14.85
Winnipeg	14.85	12.10	14.41
Calgary	14.85	11.71	14.30
Edmonton	14.85	11.80	14.41
GOOD LAMBS.			
Feb., 1926.		Feb., 1925.	Jan., 1926.
Toronto	\$16.00	\$17.00	\$16.00
Montreal (W)	11.50	14.25	11.50
Montreal (E)	11.50	14.25	11.50
Winnipeg	12.40	13.00	12.50
Calgary	12.00	14.50	12.00
Edmonton	12.50	15.00	12.00

LIVE STOCK MARKETS

CHICAGO.

(Reported by U. S. Bureau of Agricultural Economics.)

Chicago, March 25, 1926.

CATTLE—The trans-Missouri steer run was curtailed following last week's break, supply abatement locally amounting to 4,000 head during the first four days of the calendar week. Small killer competition was a big factor in the yearling trade, especially in light heifer yearlings, which continued to sell freely at \$8.75@9.50, choice kinds reaching upward to \$10.00, with a few packages at \$10.10@10.25. These heifers closed strong and in spots higher, and the week's supply of good to choice yearling steers finished 10@15c higher, an advance which was in no way shared by weighty steers or any representative weights of value to sell at \$9.50 downward.

Big weight Nebraska bullocks topped at \$10.65, but long yearlings made the same figure. A spread of \$9.00@10.00 took a large proportion of the steer run, bullocks at \$9.00, so far as flesh and quality was concerned, being in sharp contrast with fairly long fed weighty bullocks at \$10.00 and choice kinds at \$10.50.

Fat she stock continued relatively high as compared with steers, practically the only descriptions in the she stock category that finished lower being heavy Kasher cows and heifers which lost 15@25c in sympathy with weighty steers. Most fat cows turned at \$6.00@7.25. Dairybred tested offerings were freely absorbed at \$4.50@5.50, mostly \$4.50@5.00.

Bulls lost 25c, few bolognas selling above \$6.00. Easter influences together

with supply abatement were factors in boosting vealers \$1.00@1.50, closing levels being \$12.00@12.50.

HOGS—Breaking prices in fresh pork trade imparted a bearish undertone to the market for hogs in spite of slightly decreased liquidation locally and around the livestock market circle. Outside killers reduced their buying and this placed selling interests at a further disadvantage.

Medium and heavyweight butchers declined 10@25c since last Thursday, the minimum losses accruing to offerings that scaled more than 250 lbs. Light lights and slaughter pigs suffered a general 25c setback and some of the higher priced kinds reflected 25@50c downturns.

SHEEP—Bulk of fat woolled lambs at the close made \$13.00@13.75, a few to small killers at \$14.25 being out of line. Best clippers brought \$11.00, a spread of \$10.25@10.75 taking the bulk. Fat yearling wethers were scarce all week, and generally weak to 25c lower.

Firmness appeared in the fat sheep market, due to the scarcity of supplies. Best yearling wethers for the week brought \$12.00 on shipping account, \$11.00@11.50 taking the bulk. Fat ewes sold upward to \$9.00 on every session.

ST. LOUIS.

(Reported by U. S. Bureau of Agricultural Economics.)

E. St. Louis, Ill., March 25, 1926.

CATTLE—Important features of the current week's trade were ample receipts and the decline affecting the principal killing classes. Compared with one week ago, beef steers sold 25@40c lower,

weighty fat kinds suffering the most; light yearlings, heifers and beef cows, 50c lower with spots down 75c; canners a shade lower; bulls steady; vealers 25c lower.

Tops for week: mixed yearlings, \$10.25; matured steers, \$10.00; yearlings, \$9.90. Bulks for week: beef steers, \$8.00@9.75; fat light yearlings and heifers, \$9.00@9.50; cows, \$5.75@6.75; canners, \$3.50@4.00.

HOGS—With receipts about normal this week the hog market showed further weakness, particularly in light hogs and underweights, which are 25c lower than last Thursday. Medium and heavy hogs unevenly steady to 25c lower.

Top on choice 130@170 lb. weights today was \$13.50; bulk 190 lbs. down, \$13.25 @13.40; 200@210 lbs., \$13.00@13.25; 220@240 lbs., \$12.50@12.75; 250@280 lbs., \$11.75@12.25; 280@350 lbs., \$11.45@11.75. Packing sows are off 50@75c for the week; bulk today, \$10.00@10.50.

SHEEP—The week's trade is about steady on woolled lambs and aged sheep, with clipped lambs and yearling wethers 50@75c lower. Week's top on fed wool lambs to packers, \$13.65; bulk, \$13.40@13.65; bulk clipped lambs, \$10.85@11.25; fat ewes, \$8.00@8.50.

KANSAS CITY.

(Reported by U. S. Bureau of Agricultural Economics.)

Kansas City, Mo., March 25, 1926.

CATTLE—Beef steers and yearlings met a rather dull trade all week and the clearance was slow at unevenly lower rates. Good to choice grades of light weight steers and most of the common and medium grades sold at 15@25c lower prices, while all grades of offerings scaling above 1,100 lbs. closed at 25@50c

LIVESTOCK PRICES AT LEADING MARKETS.

Following are livestock prices at five leading Western markets on Thursday, March 25, 1926, as reported to THE NATIONAL PROVISIONER by leased wire of the Bureau of Agricultural Economics, U. S. Department of Agriculture:

	CHICAGO.	E. ST. LOUIS.	OMAHA.	KANSAS CITY.	ST. PAUL.
Hogs (Soft or oily hogs and roasting pigs excluded):					
TOP.....	\$13.50	\$13.50	\$12.90	\$13.35	\$12.75
BULK OF SALES.....	11.10@12.70	11.50@13.40	10.75@12.75	10.85@12.35	11.00@12.50
Live, wt. (250-350 lbs.), med.-ch.....	11.10@12.60	11.25@12.25	10.50@11.50	10.60@11.65	10.75@11.85
Med. wt. (200-250 lbs.), med.-ch.....	11.05@13.00	11.00@13.15	11.15@12.50	11.55@12.40	11.25@11.60
Lt. wt. (160-200 lbs.), com.-ch.....	12.10@13.25	12.75@13.50	12.00@13.00	12.15@13.35	12.25@12.75
Lt. lt. (130-160 lbs.), com.-ch.....	12.20@13.50	13.00@13.50	12.50@13.00	12.50@13.35	12.50@13.35
Packing sows, smooth and rough.....	10.20@10.65	10.00@10.75	9.00@ 9.75	9.25@10.25	9.50@10.00
Slight pigs (150 lbs. down), med.-ch.....	13.25@13.75	13.25@13.50	13.00@13.75	13.00@13.75	13.25@14.00
Av. cost and wt., Wed. (pigs excluded).....	11.60-248 lb.	12.31-256 lb.	11.05-259 lb.	11.49-241 lb.	.....
Slaughter Cattle and Calves:					
STEERS (1,500 LBS. UP):					
Good-ch.....	9.85@10.85	.....	9.00@10.35	8.85@10.25	.....
STEERS (1,100-1,500 LBS.):					
Choice.....	10.25@11.25	10.00@10.75	9.50@10.50	9.50@10.25	.....
Good.....	9.50@10.00	9.20@10.25	8.75@ 9.65	8.65@ 9.50	8.60@10.00
Medium.....	8.00@ 9.75	8.15@ 9.20	8.15@ 9.00	8.00@ 8.75	8.15@ 8.75
Common.....	7.50@ 8.60	6.75@ 8.15	6.25@ 8.15	6.25@ 8.00	6.00@ 8.15
STEERS (1,100 LBS. DOWN):					
Choice.....	10.60@11.25	10.25@11.00	9.65@10.65	9.60@10.40	.....
Good.....	9.75@10.60	9.35@10.25	8.75@ 9.75	8.75@ 9.75	9.25@10.25
Medium.....	8.60@ 9.75	8.15@ 9.35	8.50@ 9.15	8.00@ 8.90	8.25@ 9.25
Common.....	7.00@ 8.60	6.50@ 8.15	6.25@ 8.15	6.00@ 8.00	6.00@ 8.25
Canner and cutter.....	5.25@ 7.25	5.00@ 6.50	4.75@ 6.25	4.75@ 6.00	4.00@ 6.00
LT. YALG. STEERS AND HEIFERS:					
Good to choice (850 lbs. down).....	9.25@10.75	9.00@10.50	8.60@10.35	8.50@10.25	9.00@10.25
HEIFERS:					
Good-choice (850 lbs. up).....	7.25@10.50	7.55@ 9.75	7.15@ 9.75	6.85@ 9.50	7.50@ 9.25
Common-med. (all weights).....	6.00@ 8.75	5.50@ 7.75	5.35@ 7.65	5.25@ 8.00	5.00@ 7.50
COWS:					
Good to choice.....	6.60@ 8.25	6.50@ 7.75	6.15@ 7.80	6.25@ 7.75	6.50@ 8.00
Common and medium.....	4.85@ 6.00	5.00@ 6.50	4.75@ 6.15	4.60@ 6.25	6.00@ 6.50
Canner and cutter.....	3.85@ 4.85	3.25@ 5.00	3.50@ 4.75	3.50@ 4.60	3.25@ 4.50
BULLS:					
Good-ch. (beef 1,500 lbs. up).....	6.00@ 8.50	6.25@ 6.75	5.75@ 6.40	5.75@ 6.50	5.50@ 6.25
Good-ch. (1,500 lbs. down).....	6.00@ 7.00	6.25@ 7.25	5.75@ 6.65	6.00@ 7.00	5.75@ 6.50
Can.-med. (canner and bologna).....	5.25@ 6.00	4.50@ 6.50	4.25@ 5.90	4.50@ 6.00	4.00@ 5.75
CALVES:					
Medium to choice (milk fed exo.).....	6.00@ 7.75	6.00@ 9.00	5.75@ 6.50	6.00@ 9.00	4.50@ 7.25
Cull-common.....	5.00@ 6.25	5.00@ 6.00	4.50@ 5.75	4.00@ 6.00	3.50@ 4.50
VEALERS:					
Medium to choice.....	10.75@14.50	10.00@14.00	8.00@11.00	8.00@12.00	8.00@12.25
Cull-common.....	6.00@10.75	5.00@10.75	4.75@ 5.00	4.50@ 5.00	4.50@ 5.00
Slaughter Sheep and Lambs:					
Lambs, med. to choice (84 lbs. down).....	12.00@14.00	12.25@13.75	12.00@13.65	11.75@13.35	11.50@13.50
Lambs, cull-com. (all weights).....	10.50@13.50	10.50@13.10	10.00@12.75	9.50@12.50	9.50@11.50
Yearling wethers, medium to choice.....	9.00@11.75	9.00@11.75	8.75@11.00	9.00@11.50	.....
Ewes, common to choice.....	5.50@ 9.00	5.25@ 8.75	4.75@ 8.75	5.25@ 8.75	4.75@ 8.65
Ewes, canners and cull.....	2.00@ 5.50	2.00@ 5.25	1.50@ 4.75	1.50@ 5.25	1.50@ 4.75

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lower levels; choice weighty steers averaging 1,341 lbs. sold up to \$10.25, the week's top, while best medium weights and yearlings sold at \$10.10 and \$10.15 respectively. Bulk of the fed arrivals cashed from \$8.25@9.50.

Fat she stock moved on a fairly active market at 15@25c higher prices, with spots up more on heavy heifers. Cannery and cutters held steady.

Bulls remained unchanged, but veals closed \$1.00@1.50 over a week ago, with tops at \$12.00 to packers.

HOGS—Trade in hogs ruled extremely uneven, with prices from 15@40c lower. Light lights met the best demand and show the minimum loss. Both shippers and packers have been fairly liberal buyers at the decline.

Selected underweights brought \$13.35 today against \$11.00 paid for best weighty butchers. Packing sows closed 50c lower, with \$9.50@10.00 taking the bulk.

SHEEP—Both fat sheep and lambs met a broad demand in spite of a liberal supply for the week and prices held fully steady with a week ago. Desirable weight woolled lambs sold from \$12.75@13.35, while Arizona springers were numerous at \$14.75@16.25.

Most shorn Arizona ewes cashed at \$7.50 and a few woolled wethers were noted at \$9.00@9.50.

OMAHA.

(Reported by U. S. Bureau of Agricultural Economics and Minn. Department of Agriculture.)
Omaha, Neb., March 25, 1926.

CATTLE—With another liberal run during the week the market for fed steers and yearlings showed further weakness. Good to choice offerings under narrow shipping inquiry show losses of unevenly 10@25c, with weighty steers generally showing the most loss. The lower grades of light steers and yearlings held about steady.

Bulk of the week's supply moved at \$8.50@9.75, weighty steers mostly \$9.85@9.90, with part loads of light steers at \$10.00.

She stock prices declined mostly 15@25c. Bulls and veals held steady.

HOGS—Narrowing of shipper inquiry was one of the factors that brought about a declining market on hogs. Packer inquiry has been of an indifferent character and holdovers each day have been larger than for some time. Despite the lighter receipts for the week to date most classes

are 15@25c lower than a week ago, with packing grades showing a 50@75c decline.

Desirable 150@180 lb. selections cashed Thursday at \$12.50@12.85. Top, \$12.90 on 160 lbs. up; good 180@230 lb. averages, \$11.75@12.50; bulk 230@290 lb. butchers, \$11.00@11.75, and extreme heavy butchers down to \$10.50. Bulk packing sows, \$9.25@9.50; stags, \$8.00@8.50.

SHEEP—The approach of Easter resulted in a broader demand for fat lambs and in face of liberal supplies the market developed strength. The upturn on light lambs was 25@50c, while heavies are steady to 25c higher than a week ago.

Today's bulk of fed woolled lambs sold \$12.75@13.00; top on light lambs, \$13.65. Fresh shorn lambs cashed at a spread of \$9.75@11.00. Native spring lambs sold upward to \$16.00. Fat sheep are 10@15c higher for the period; ewe top, @8.75.

ST. PAUL.

(Reported by U. S. Bureau of Agricultural Economics and Minn. Department of Agriculture.)
St. Paul, Minn., March 24, 1926.

CATTLE—Contraction in the receipts of cattle this week as compared with last has resulted in some mild price reaction on nearly all lines of beef and butcher stock, the exception being matured steers, these suffering another weak to 25c loss for the period.

Best bullocks here this week stopped on killer account at \$9.25, these being medium weights. Yearlings realized upwards to \$9.25, numerous loads of other desirable light and medium weight offerings selling at \$8.75@8.85, with bulk from the inside price downwards to \$8.00.

Fat she stock is largely on a \$5.00@6.25 basis for cows, and \$6.00@7.50 for heifers, lighter weights of the latter selling upwards to \$8.75. Cannery and cutters are unchanged at \$3.75@4.25 while bologna bulls are back to a \$5.50@5.75 basis.

Veal calves advanced unevenly 50@75c or more from last week's low point, bulk today selling around \$11.75@12.00.

HOGS—Hog prices are about 25c lower

than a week ago. Desirable light weights are selling at \$12.75@13.00; good 210 to around 225 lb. butchers, \$12.25@12.50; 230 to around 260 lb. weights mostly \$11.50; a few up to \$11.75; heavier kinds largely \$11.25.

Packing sows are bulking at \$10.00; pigs, \$14.65.

SHEEP—Fat lambs are around steady with a week ago, best 75 lb. fed western lambs clearing today at \$13.25; bulk of the medium weight natives, \$13.00; fat ewes, \$7.50@8.50.

ST. JOSEPH.

(Special Letter to The National Provisioner.)

St. Joseph, Mo., March 23, 1926.

CATTLE—Cattle receipts around 6,200 for two days this week. Beef steers and yearlings made up bulk of supply, and quality was of good average.

Steers generally steady, yearlings and butcher stock strong to a shade higher. A few steers sold up to \$10.00, with bulk of sales \$8.85@9.65. Colorado and Nebraska pulpers, \$8.50@9.25. Mixed yearlings ranged \$8.25@9.35.

Heifers sold largely \$7.00@8.50, with odd lots up to \$9.50. Most fair to good cows ranged \$5.25@7.00, with choice kinds up to \$8.00, and cannery and cutters \$3.75@4.50.

Bulls steady, with most sales \$5.25@6.50 and choice kinds higher. Calves unevenly higher, choice veals up to \$13.50.

HOGS—Hog receipts for two days this week around 7,000 against 8,561 same days last week. Market very uneven, and working lower each day.

Today's top, \$13.10 on light-weights; bulk of sales, \$10.75@12.75. Throwout packing sows \$9.50@10.00.

SHEEP—Sheep receipts around 20,000 for two days this week, compared with 16,398 last week. Lambs 25c lower, with top at \$13.00 and bulk of sales \$12.25@13.00. A few native springers sold at \$15.00@16.00.

Sheep scarce and steady. Fat ewes \$8.25@8.75.

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PACKERS' PURCHASES.

Purchases of livestock by packers at principal centers for the week ending Saturday, March 20, 1926, are reported to The National Provisioner as follows:

CHICAGO.

	Cattle.	Hogs.	Sheep.
Armour & Co.	7,482	9,100	18,770
Swift & Co.	8,287	9,000	28,374
Morris & Co.	4,727	6,100	7,845
Wilson & Co.	6,645	7,600	11,136
Anglo. Amer. Prov. Co.	1,352	1,700	
C. H. Hammond Co.	3,293	4,400	
Libby, McNeill & Libby	1,126		
Brennan Packing Co.	5,800 hogs; Miller & Hart, 5,800 hogs; Independent Packing Co., 3,400 hogs; Boyd, Lunham & Co., 4,400 hogs; Western Packing & Provision Co., 5,600 hogs; Roberts & Oake, 6,300 hogs; others, 23,100 hogs.		

KANSAS CITY.

	Cattle.	Calves.	Hogs.	Sheep.
Armour & Co.	2,530	1,253	6,970	4,509
Cudahy Pkg. Co.	3,038	1,300	4,883	3,902
Fowler Pkg. Co.	1,491			
Morris & Co.	3,906	1,025	4,411	2,840
Swift & Co.	4,120	727	6,854	5,155
Wilson & Co.	4,290	410	7,114	4,940
Local butchers	976	231	891	1
Total	20,906	4,940	31,123	21,443

OMAHA.

	Cattle and Calves.	Hogs.	Sheep.
Armour & Co.	6,450	12,326	9,916
Cudahy Pkg. Co.	5,858	9,668	13,402
Dold Pkg. Co.	948	4,867	
Morris & Co.	3,596	5,086	5,050
Swift & Co.	6,776	6,108	11,715
M. Glassburg	8		
Hoffman Pkg. Co.	126		
Mayerowich & Vall	59		
G. & M. Pkg. Co.	10		
Omaha Pkg. Co.	80		
John Roth & Sons	107		
Ho. Omaha Pkg. Co.	119		
Lincoln Pkg. Co.	500		
Nagle Pkg. Co.	138		
Sinclair Pkg. Co.	180		
Wilson & Co.	517		
Kennett-Murray		8,622	
J. W. Murphy		13,485	
Other hog buyers, Omaha		15,679	
Total	25,474	75,951	40,090

ST. LOUIS.

	Cattle and Calves.	Hogs.	Sheep.
Armour & Co.	2,093	5,143	1,558
Swift & Co.	2,852	5,118	1,412
Morris & Co.	2,136	4,886	586
St. Louis Dressed Beef Co.	1,167		
Independent Pkg. Co.	404	850	110
East Side Pkg. Co.	1,305	2,654	
Hell Pkg. Co.	80		
American Pkg. Co.	82	235	72
Krey Pkg. Co.	106		
Sartorius Pkg. Co.		477	
Sieff Pkg. Co.	126	962	26
Geat Bros.	1,065		
Butchers	8,036	43,909	505
Total	18,402	65,755	4,309

ST. JOSEPH.

	Cattle.	Calves.	Hogs.	Sheep.
Swift & Co.	3,210	924	10,039	21,316
Armour & Co.	2,196	527	4,485	5,260
Morris & Co.	1,877	328	5,586	4,346
Others	3,884	182	6,929	3,127
Total	10,667	1,961	27,039	34,040

SIOUX CITY.

	Cattle.	Calves.	Hogs.	Sheep.
Cudahy Pkg. Co.	3,341	397	12,610	796
Armour & Co.	3,306	352	11,343	271
Swift & Co.	2,028	432	6,412	1,474
Sacks Pkg. Co.	174	21	1	
Smith Bros. Pkg. Co.	19	1	8	
Local butchers	45	29	7	
Order buyers and packer shipments	3,033	17	27,888	
Total	12,036	1,240	58,260	2,541

OKLAHOMA CITY.

	Cattle.	Calves.	Hogs.	Sheep.
Morris & Co.	1,210	725	2,174	38
Wilson & Co.	1,135	880	3,043	
Others	96	1	326	
Total	2,461	1,612	5,543	38

WICHITA.

	Cattle.	Calves.	Hogs.	Sheep.
Cudahy Pkg. Co.	1,193	1,107	7,850	404
Dold Pkg. Co.	410	18	4,150	
Local butchers	100			
Total	1,772	1,125	11,350	404

DENVER.

	Cattle.	Calves.	Hogs.	Sheep.
Swift & Co.	844	181	6,090	2,353
Armour & Co.	504	196	4,579	3,351
Blayney-Murphy Co.	336	154	1,262	
Others	311	320	472	251
Total	2,216	831	12,412	5,955

ST. PAUL.

	Cattle.	Calves.	Hogs.	Sheep.
Armour & Co.	3,747	5,646	20,114	1,162
Cudahy Pkg. Co.	419	2,511		
Hertz & Rifkin	200	50		
United Pkg. Co.	1,458	162		
Swift & Co.	5,045	8,760	27,610	1,632
Others	538	651	12,366	
Total	11,405	17,780	60,000	2,694

INDIANAPOLIS.

	Cattle.	Calves.	Hogs.	Sheep.
Eastern buyers	904	3,490	9,596	1,155
King & Co.	1,831	741	10,504	118
Moore & Co.				
Armour & Co.	202	25	2,678	20
Indianapolis Abt. Corp.	1,209	14		
Hilgenmeier Bros.		10	999	
Bell Pkg. Co.	81		274	
Schussler Pkg. Co.	10		289	
Riverview Pkg. Co.	12	4	157	
Meier Pkg. Co.	97		276	
Indiana Prov. Co.	47	11	239	2
Art Wabritz	8	53		52
Hosier Abt. Co.	18			
Others	304	119	205	110
Total	4,937	4,467	25,217	1,467

CINCINNATI.

	Cattle.	Calves.	Hogs.	Sheep.
E. Kahn's Sons Co.	690	206	3,902	173
Kroger Gro. & Bak. Co.	215	128	2,726	
Gus Juengling	214	83		31
J. & F. Schroth Pkg. Co.	18		2,951	
H. Meyer Pkg. Co.	49		2,287	
J. Hilberg's Sons	43			46
A. Sander Pkg. Co.	5		1,636	
S. Gall	11			281
J. Schlachter's Sons	206	177		93
Wm. G. Rehn's Sons	150	10		
Total	1,067	613	13,502	574

MILWAUKEE.

	Cattle.	Calves.	Hogs.	Sheep.
Plankinton Pkg. Co.	1,253	10,004	7,272	63
N. Y. Dressed Meat Co.	34			
Swift & Co., Chicago	33		2,102	
United Dressed Beef Co.				
New York	63			
Layton Co.			628	
H. Gums & Co.			77	
Gross, Armour branch			3,011	
Armour & Co.	428			
Butchers	372	288	40	82
Traders	187	217	19	
Total	2,435	13,320	10,138	145

RECAPITULATION.

Recapitulation of packers' purchases by market for the week ending March 20, 1926, with comparisons:

CATTLE.

	Week ending Mar. 20.	Prev. week.	Cor. week 1925.
Chicago	32,882	28,927	25,792
Kansas City	20,996	18,034	18,237
Omaha	25,474	24,309	19,831
St. Louis	18,402	18,531	16,695
St. Joseph	10,667	9,552	9,222
Sioux City	12,036	10,247	9,505
Okla. City	2,461	2,374	4,189
Indianapolis	4,937	5,496	5,533
Cincinnati	1,067	1,457	1,741
Milwaukee	2,435	2,205	1,415
Wichita	1,772	1,962	2,322
Denver	2,216	2,389	2,905
St. Paul	11,405	10,629	9,688
Total	147,340	130,051	127,346

HOGS.

	Week ending Mar. 20.	Prev. week.	Cor. week 1925.
Chicago	92,100	109,900	110,100
Kansas City	31,123	29,734	30,507
Omaha	10,667	7,579	7,091
St. Louis	65,755	61,120	62,811
St. Joseph	27,039	31,991	27,388
Sioux City	58,260	59,693	52,648
Okla. City	7,000	7,000	
Indianapolis	25,217	24,880	28,947
Cincinnati	13,502	13,484	9,840
Milwaukee	10,138	7,981	7,642
Wichita	11,350	10,809	9,950
Denver	12,412	12,047	13,547
St. Paul	60,000	58,293	72,216
Total	488,649	497,902	543,196

SHEEP.

	Week ending Mar. 20.	Prev. week.	Cor. week 1925.
Chicago	68,125	58,219	55,682
Kansas City	21,443	18,553	19,327
Omaha	40,090	35,245	35,197
St. Louis	4,306	4,239	4,902
St. Joseph	34,040	31,991	29,090
Sioux City	2,541	6,125	4,565
Okla. City	38	9	5
Indianapolis	1,467	1,153	651
Cincinnati	574	453	392
Milwaukee	958	1,045	35
Wichita	404	510	676
Denver	5,955	4,706	3,799
St. Paul	2,694	1,619	2,582
Total	179,834	162,926	156,901

NEW YORK LIVESTOCK.

Receipts of livestock at New York for week ending March 20, 1926, are reported officially as follows:

	Cattle.	Calves.	Hogs.	Sheep.
Jersey City	4,882	12,292	9,914	13,346
New York	858	2,423	1,077	4,773
Central Union	3,722	1,610	332	22,075
Total	10,500	16,325	24,223	40,197
Previous week	8,363	14,872	26,456	32,405
Two weeks ago	5,827	13,237	26,539	37,907

RECEIPTS AT CENTERS.

SATURDAY, MARCH 20, 1926.

	Cattle.	Hogs.	Sheep.
Chicago	500	4,000	6,000
Kansas City	100	1,000	
Omaha	100	2,500	800
St. Louis	400	4,000	500
St. Joseph	100	2,000	5,000
Sioux City	200	8,000	700
St. Paul	200	600	
Okla. City	200	700	
Fort Worth	500	100	200
Milwaukee		200	
Denver	200	400	7,400
Louisville		500	
Wichita	100	1,000	
Indianapolis	100	2,000	100
Pittsburgh	100	1,500	300
Cincinnati	100	300	
Buffalo	100	1,500	400
Cleveland	100	500	500
Nashville, Tenn.		400	
Toronto	400	400	100

MONDAY, MARCH 22, 1926.

	Cattle.	Hogs.	Sheep.
Chicago	17,000	50,000	20,000
Kansas City	13,000	8,000	9,000
Omaha	7,500	7,000	22,000
St. Louis	6,000	15,000	1,500
St. Joseph	3,700	4,000	9,000
Sioux City	6,500	6,000	1,000
St. Paul	6,300	13,000	3,500
Okla. City	900	1,000	
Fort Worth	2,000	300	
Milwaukee	200	700	100
Denver	3,200	2,000	4,000
Louisville	1,200	1,000	200
Wichita	2,000	1,000	100
Indianapolis	700	2,000	100
Pittsburgh	1,000	5,000	4,000
Cincinnati	1,500	5,000	200
Buffalo	2,400	11,500	9,200
Cleveland	1,000	4,500	1,000
Nashville, Tenn.	200	700	
Toronto	3,000	800	100

TUESDAY, MARCH 23, 1926.

	Cattle.	Hogs.	Sheep.
Chicago	14,000	18,000	20,000
Kansas City	8,500	7,000	9,000
Omaha	8,000	11,000	11,000
St. Louis	7,500	15,000	1,000
St. Joseph	2,700	4,000	5,000
Sioux City	3,500	11,500	800
St. Paul	1,800	9,500	200
Oklahoma City	700	800	
Fort Worth	1,300	500	500
Milwaukee	700	2,500	
Denver	1,100	2,000	9,600
Louisville	100	1,000	200
Wichita	600	1,000	
Indianapolis	1,400	5,000	100
Pittsburg	100	1,500	800
Cincinnati	400	2,600	
Buffalo	200	1,000	100
Cleveland	200	1,500	
Nashville, Tenn.	100	700	
Toronto	1,100	1,000	800

HIDE AND SKIN MARKETS

Chicago.

PACKER HIDES—Packer hides in fair demand and trading moderately active; undertone steady to easy. However, some improvement is expected in the quality of hair, with less manure and, considering that stocks are not burdensome, this may prove to be a price factor later on. Sellers have followed the market closely and have not been inclined to hold out to any extent for inflated values.

The consensus has been that the market should hold steady, with a possible tendency to advance, owing to the better class of hides forthcoming on the market. Several sales reported during the early part of the week on St. Paul stocks, 45@55 lb. native cows at 11½¢, only slightly grubby; some heavy native cows included from that point at 11¢, while regular production of heavy native cows brought 10¾¢. Later, however, one big packer sold 6,000 heavy native cows at 10½¢, or ¼¢ under previous trading level of same week. Two more packers participated in sales of 2,400 at an equal price, same day. Last sales of heavy and light native steers moved at 12¢, while extra light native steers were sold at same figure. Light native cows sold at 11½¢. Other trading involved 4,500 spready native steers at 12¢.

The market appears sentimentally weak, although fundamentals point in the opposite direction. However, this market has suffered a slight decline, in all probability occasioned by the weakness in the surrounding markets, and the general prevailing bearish sentiment may carry it to unwarranted lower levels. Shrewd traders advise producers not to place too much confidence in what they hear regarding lower bids, but to consider carefully the general position of the market regarding supply and demand before accepting any lower bids, as stocks of hides are reported fairly well cleaned up. Sellers feel that there is no reason to bring any pressure on the market in the way of liberal offerings, and with a continuation of activity the market might show some tendency to advance.

SMALL PACKER HIDES are quiet but firm. Several local killers sold their production of all weight native steers and cows during the early part of the month at 11¼¢, and obtained 10½¢ on branded stocks. The remaining few local killers who have unsold stocks have been watching developments in the market on big packer hides very carefully and holding out for ¼¢ over previous prices secured. Native bulls are quoted nominally 9@9½¢ and branded bulls 8½¢, with a comparatively slow movement. Tanners contend that small packers' asking prices are considerably above their views, but the closely sold up position of the market and the determination on the part of the producers would indicate steady to higher prices on the remaining unsold lots.

COUNTRY HIDES.—Numerous inquiries in the market which have not developed into actual trading. Buyers and sellers appear to be in a deadlock regarding price, with around ½¢ difference in ideas of values. One large dealer reports declining business on account of prices being considered under his views. Dealers admit that it is quite difficult to buy all weight hides at 10¢, selected, delivered, as the selections at present price levels do not represent a profit.

All weight hides sold early in the week at 9¾¢ for one car; undertone weak, however, and market now quoted at 9@10¢. Heavy steers nominally 11@12¢ and very quiet; heavy cows considered 9¢. Buff buyers offered at 10¢, free of grub, with buyers talking as low as 9½¢. Branded country hides nominally 7½@8¢; country packer brands, 9½@10¢; last sale reported

on bulls at 8¢, with 7½¢ now bid; glue hides, 5½@6¢.

CALFSKINS.—Dull and weak. One large packer well sold up at 19¢; other large producers now offering at 18½¢, or ½¢ under previous price. Indications point to lower price levels, due to the fact that Germany shipped in a large quantity of calf leather at 5@6¢ per foot under American prices, which demoralized the American calfskin market for the time being. Last report is that one large packer has sold one lot of calfskins at 18¢, although asking 18½¢ for further quantity.

City calfskins sold at 16½¢; one collector moved two cars on this basis, which was ¼¢ under last price obtained. Resalted city calfskins are quoted at 14@16¢, selected, with little demand. Outside city calfskins considered around 16¢; undertone weak.

Small packer kips, as run, sold at 14½¢. Kipskins slow and unsettled, with buyers inclined to allow stocks to accumulate. Last sale city kips at 14¢, selected; outside city kips now considered 13½@14¢, nominally.

MISCELLANEOUS MARKETS.—Dry hides are inactive, with asking price 18¢ for all weights in some directions, while other holders are asking up to 20¢ for lights. Horsehides very quiet; \$3.75@4.25 asked for mixed lots, with \$4.75@5.00 asked for choice renderer lots. Sheep pelt quotations remain unchanged; recent trading in country pelts reported at \$1.35@1.50, depending upon quality. Small packer heavy lambs, March take-off, quoted at \$2.20@2.25; light lambs, \$1.45@1.50.

New York City packers' last trade on sheep pelts, as reported in THE NATIONAL PROVISIONER DAILY MARKET SERVICE of Monday, March 22nd, March kill, moved at \$3.40 per cwt. live lamb for first two weeks, and for last two weeks at \$3.30 per cwt. live weight, or \$2.64 for 80-lb. live weight. Shearlings nominally \$1.05, in line with last sales made.

New York.

NEW YORK PACKER HIDES.—Quietness prevails in the market, and it is seemingly depressed. No information of any sales consummated on March bids. However, no stocks of hides on hand at this point previous to March 1st, but no activity for the current month.

The recent calamity in the stock and commodity markets has apparently intimidated the buying side, but due to the fact that there are no hides of previous to March 1st take-off offered or on hand, sellers have not lost confidence. However, New York City stocks are affected by general market conditions throughout the country.

OUTSIDE PACKER HIDES.—Small packer hides are rather quiet in the East, with market conditions somewhat similar to the Chicago market; very little activity reported.

COUNTRY HIDES.—Very little trading in country hides; buyers submitting lower bids and sellers generally declining prices offered and apparently not inclined to meet the general situation prevailing elsewhere.

CALFSKINS.—New York cities are slow, in sympathy with other markets, and are expected by many here to follow the recent decline in prices generally on any trades in the immediate future.

FOREIGN WET SALTED HIDES.—Frigorifico stocks are rather quiet. Argentines reported on basis of 16½¢@16½¢, New York. South American hides have been selling above North American hides, occasioned by the fact that seasons are reversed and they are coming into their fall take-off.

SLAUGHTER REPORTS.

Special reports to The National Provisioner show the number of livestock slaughtered at the following centers for the week ending March 20, 1926:

	CATTLE.		
	Week ending Mar. 20.	Prev. week.	Cor. 1925.
Chicago	32,882	28,027	25,792
Kansas City	25,842	22,576	23,499
Omaha	29,007	23,206	16,802
East St. Louis	11,140	9,374	13,507
St. Joseph	9,134	8,263	8,573
Sioux City	9,917	9,372	9,036
Cudahy	881	862	720
Fort Worth	4,538	5,848	4,456
Philadelphia	2,343	2,286	1,940
Indianapolis	4,063	3,947	....
Boston	1,043	1,392	1,281
New York and Jersey City	9,517	9,447	10,201
Oklahoma City	4,073	....	6,902
Total	142,580	125,330	124,096

	HOGS.		
	Week ending Mar. 20.	Prev. week.	Cor. 1925.
Chicago	92,100	109,900	110,100
Kansas City	31,123	29,734	30,307
Omaha	36,146	38,938	62,081
East St. Louis	28,279	25,827	37,067
St. Joseph	20,267	16,006	19,313
Sioux City	33,640	38,228	58,299
Cudahy	6,032	5,695	3,104
Ottumwa	11,378	11,853	10,067
Fort Worth	2,270	4,670	7,068
Philadelphia	17,000	15,462	13,577
Indianapolis	23,701	20,150	....
Boston	11,488	11,340	9,528
New York and Jersey City	45,400	46,813	46,042
Oklahoma City	5,543	....	7,609
Total	364,496	374,586	414,752

	SHEEP.		
	Week ending Mar. 20.	Prev. week.	Cor. 1925.
Chicago	96,125	58,219	55,082
Kansas City	21,443	18,553	19,327
Omaha	43,227	34,929	32,064
East St. Louis	4,320	4,393	5,487
St. Joseph	30,077	29,242	23,887
Sioux City	2,431	6,379	6,086
Cudahy	224	88	115
Fort Worth	986	906	2,152
Philadelphia	5,315	4,659	4,909
Indianapolis	349	618	....
Boston	2,973	3,758	3,425
New York and Jersey City	44,400	40,000	35,965
Oklahoma City	38	....	8
Total	222,512	201,842	187,232

CHICAGO HIDE QUOTATIONS.

Quotations on hides at Chicago for the week ending March 27, 1926, with comparisons, are reported as follows:

	PACKER HIDES.		
	Week ending Mar. 27, '26.	Week ending Mar. 20, '26.	Cor. week 1925.
Spready native steers	@14½¢	@14½¢	@16¢
Heavy native steers	@12¢	@12½¢	@14¢
Heavy Texas steers	@12¢	@12¢	@14¢
Heavy butt branded steers	@12¢	@12¢	@14¢
Heavy Colorado steers	@11½¢	@11½¢	@13½¢
Ex-Light Texas steers	@10½¢	@11¢	@13¢
Branded cows	@10½¢	@10½¢	@13¢
Heavy native cows	@10½¢	@10½¢	@13¢
Light native cows	@11½¢	@11½¢	@13½¢
Native bulls	@9½¢	@9½¢	@10½¢
Branded bulls	@8¢	@8¢	@9½¢
Calfskins	@18½¢	@19¢	24½@25¢
Kips	@15¢	@15½¢	@18¢
Kips, over t.	@14¢	14	@14½¢
Kips, branded	@12½¢	@12½¢	@14¢
Slunks, regular	@75¢	@85¢	1.00@1.10
Slunks, hairless	@60¢	@60¢	@65¢

Light, Native, Butts, Colorado and Texas steers 1¢ per lb. above heavies.

	CITY AND SMALL PACKERS.		
	Week ending Mar. 27, '26.	Week ending Mar. 20, '26.	Cor. week 1925.
Natives, all weights	@11½¢	@11½¢	@13½¢
Bulls, native	@9½¢	@9½¢	@10½¢
Br. str. hds.	@10½¢	@10½¢	@13½¢
Calfskins	@16½¢	@17½¢	@19¢
Kips	@13½¢	@14½¢	@14½¢
Slunks, regular	@1.00	@1.00	@1.30
Slunks, hairless	@40¢	@40¢	@50¢

	COUNTRY HIDES.		
	Week ending Mar. 27, '26.	Week ending Mar. 20, '26.	Cor. week 1925.
Heavy steers	@11½¢	@11½¢	@12½¢
Heavy cows	@9½¢	@9½¢	@10½¢
Butts	@10½¢	@10½¢	@11¢
Extremes	@11¢	@11¢	@12½¢
Bulls	@8½¢	@8½¢	@9½¢
Branded hides	@8¢	@8¢	@9½¢
Calfskins	@14¢	@14¢	@15¢
Kips	@12¢	@12¢	@13½¢
Light calf	@8.80@9.00	@8.80@9.00	\$1.00@1.10
Deacons	@7.00@8.00	@7.00@8.00	@8.00@9.00
Slunks, regular	@7.00@8.00	@7.00@8.00	@8.00@9.00
Slunks, hairless	@2.25@3.00	@2.25@3.00	@2.25@3.00
Horsehides	@3.75@4.00	@4.00@4.25	\$4.25@4.75
Hogskins	@2.25@3.00	@2.25@3.00	@2.25@3.00

	SHEEPSKINS.		
	Week ending Mar. 27, '26.	Week ending Mar. 20, '26.	Cor. week 1925.
Large packers	\$2.00@2.00	\$2.00@2.00	\$3.70@3.90
Small packers	\$2.20@2.25	\$2.20@2.25	\$3.25@3.50
Prs. shearings	@1.06	@1.10	\$1.10@1.25
Dry pelts	@0.18@0.20	@0.20@0.25	@0.32@0.34

ICE AND REFRIGERATION

ICE NOTES.

Tuscaloosa Ice & Cold Storage Company plans to erect a 10-ton capacity ice plant in Kissimmee, Fla.

Southeastern Ice Utilities Corporation has been chartered in Portsmouth, Va., by R. P. Stevens and H. M. Billingsley.

Gulf Coast Utilities Company, of Port Arthur, Tex., plans to build an \$18,000 ice plant in Nederland, Tex.

Calico Rock Ice & Electric Company has been incorporated in Calico Rock, Ark., with a capital stock of \$50,000 by H. W. Wright, Jr., and W. F. Moody.

It is reported that W. C. Ellis, of Suffolk, Va., is interested in the \$200,000 ice and cold storage plant which it is planned to erect in Daytona Beach, Fla.

Texas Central Power Company is said to be preparing to build a 40-ton capacity ice plant in Gonzales, Tex.

Peoples Ice Company has been incorporated in Norphlet, Ark., with a capital stock of \$30,000 by O. C. Hayes and J. C. Edwards.

Tutt Ice Company has let contract for the erection of a 50-ton ice plant in Meridian.

Running the Refrigerating Plant

Practical Points for the Packer and his Refrigerating Engineer.

IV—ECONOMY IN OPERATION.

By W. G. S.

[EDITOR'S NOTE.—This is the fourth of a series of talks on "Running the Refrigerating Plant," written especially for THE NATIONAL PROVISIONER by a refrigerating expert. The first appeared in the issue of Dec. 26, 1925, the second Jan. 16, 1926, and the third, Jan. 30, 1926.]

In order to secure the greatest economy in the operation of a refrigeration plant, the temperature should be controlled by the back pressure. That is, the back pressure should be carried in relation to the temperatures desired.

The higher the temperature, the higher the back pressure, and vice versa.

Each back pressure has a temperature. In general, when the room reaches to within 10 degrees of this temperature the back pressure will have to be lowered before any further reduction in room temperature can be expected.

Should Have Spread of 10 Degrees.

A spread of 10 degrees is generally calculated to make the heat flow from the room to the ammonia in the coils. But this is not always possible for various reasons.

The engineer may be rushed to such an extent that he will have to make this spread much greater to freeze at a faster rate.

Negligence in cleaning snow is another great drawback to economical operation.

Lack of sufficient chilling in the cooler, and poor cooperation between the engineering department and the beef department are other difficulties.

Clean Snow At Regular Intervals.

Whoever is responsible for snow cleaning should see that it is carried out at regular periods and not left to accumulate into one solid block. The snow not only acts as an insulator, but also prevents air circulation around the coils, particularly when double deck ceiling coils are employed.

The beef department should allow the necessary time in which to clean the coils and not keep reloading the rooms against the engineer's wishes.

Another point very often overlooked by the beef department is that they will not give time enough in the cooler. Good coolers can be brought down to 18 or 20 degrees in 24 hours and at least 36 hours of intense chilling should be provided to remove all the sensible heat down to 32 degrees F.

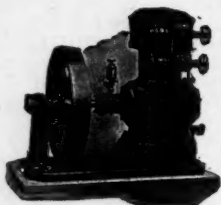
This leaves the freezer to remove the latent heat and the rest of the sensible heat down to a bone temperature of 12 to 15 degrees.

Meat Shrinks Most in Cooler.

Most of the shrinkage of the meat will have taken place in the cooler where the moisture can be more easily removed from the brine instead of removing it from the coils in the sharp freezer. The work in the cooler can be done at a higher back pressure and your refrigeration costs will be reduced accordingly.

The beef department often does not like this sort of a programme for the reason that they will have to quarter the beef

Cold Facts



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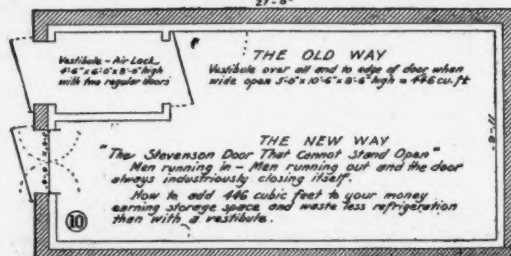
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Cork Import Corp., 345 West 40th St., New York City

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Cut out all costs for construction and operation of vestibule air locks. Our Service Sheets—free on request—show how to do it. Write for them today.

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There is a good reason why experienced engineers, architects, and owners have been favoring us with their business and why they specify "Crescent" (100% pure) Corkboard.

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---	---

AGENTS
Milwaukee, Wis.

when it is ready and not when it suits them. If the beef is quartered too early it will pull and present an unsightly cut; if it is quartered too late it will be hard and the men will find it difficult to work.

It is a case of operating a little more carefully or, what amounts to the same thing, giving your employer a little higher grade of service. When freezers are empty their contents should be dropped to the storage deposits and not allowed to hang.

Freeze with Higher Back Pressures.

The snow can then be cleaned and the freezer will be snappy and you will be able to freeze with higher back pressures, making the whole business more economical, something very much desired by the packer today. I believe a little more co-operation between these two departments will greatly benefit the packing industry.

In South America where from one to two thousand cattle are chilled and frozen daily, this is quite an item. Some plants freeze at a back pressure of 6 to 8 lbs., while others are compelled to do the same work at 2 to 3 lbs.

Probably the best example as to what can be done with an installation is offered by a plant that is heavily loaded with no spare equipment. In an effort to keep up with production each and every detail is carefully checked and little by little the installation becomes more efficient.

Must Maintain High Standard.

And then comes the problem of maintaining this state of affairs. A little slip and you immediately feel it in terms of production. Very hot weather or packing an ammonia rod throws you back, which must be recovered.

I have taken this as an extreme example but it demonstrates that if all systems working on normal loads were operated with the same precision and care, what great strides could be made in reducing refrigeration costs.

[This concludes this interesting series of articles on "Running the Refrigerating Plant."]

Spoilage - the Thief

IF YOU are a meat dealer, packer or sausage maker, and are trying to "get along" with inefficient and worn out refrigerating equipment, you are actually inviting robbery.

It is easy enough to eliminate spoilage and trim losses simply by installing a York Mechanical Refrigerating unit, designed and built expressly for the butcher and meat merchant. Automatic dependable and economical. It pays for itself.

Write for descriptive data.

YORK Manufacturing Company

Ice Making and Refrigerating Machinery Established
York, Penna.

\$TOPS COLD AIR LEAK\$

WHEN you order that new refrigerator, be sure and make your specifications read: "All doors must be equipped with Wirfs 'Airtite' Refrigerator Gasket to render them cold air leak-proof; no substitute will be accepted."

Wirfs "Airtite" Gasket hermetically seals Refrigerator and Cold Storage Doors, Joints of sectional cooling rooms and is employed for all other purposes requiring an Airtite, Dustproof, Waterproof, Noiseless means of closure. Send for prices and samples.

E. J. WIRFS ORGANIZATION

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"WIRFS PATENTED" AIRTITE REFRIGERATOR GASKET

Pat. Jan. 22, 1924—Nov. 18, 1924
Accept no infringement or imitation!



INCOME TAX POINTERS.

(Continued from page 23.)

middle of the year. In December of the same year, the attorney for the creditor corporation stated that in his judgment the debt would not be paid and that suit for recovery would be useless. After that, no actual effort was made to collect or to ascertain whether there was a possibility that the debtor firm would meet its obligations.

When the case came to the commissioner he disallowed the deduction and the case was taken to the board. The board found that the opinion of the taxpayer's attorney was not sufficient and that proof of the worthlessness of a debt must be based on facts which show definitely that the account is without value.

What Means May Be Used.

Briefly, it may be said that unless usual and reasonable means have been used and

exhausted in unsuccessful attempts to collect the amounts due it, a corporate taxpayer may not deduct such amounts from its taxable income. However, a great deal lies in the interpretation of what are "usual and reasonable means." It does not follow that usual and reasonable means must take the form of legal action.

This much may be truthfully said. Where a packer or other concern is really convinced that a debt is bad, it can usually be proven that the account is worthless. A thing which would really convince a creditor that he has no chance of collecting from a certain concern is very apt to convince the Government also.

If taxpayers will be frank with themselves on this point they will admit that a debt has to be in pretty bad shape before they consider it absolutely worthless. And these things which serve to convince the creditor that the amount is uncollectible, if properly presented to Uncle Sam, are likely to have the same effect on him.

Chicago Section

Frank Schaaf, well-known Milwaukee, Wis., sausage-maker, was in Chicago this week.

James A. Brady, manager of the Swift interests at Newark, N. J., was in Chicago this week for a brief visit.

Oscar Menge, of the Jacob Dold Packing Co., Buffalo, N. Y., was in Chicago this week on a brief business visit.

The genial Charles H. Knight, vice-president of the Louisville Provision Co., Louisville, Ky., was in the city this week.

Business brought Frank Kohrs, secretary-treasurer of the Kohrs Packing Co., Davenport, Ia., to Chicago this week for short stay.

E. G. James, head of the Chicago brokerage firm bearing his name, left the city late in the week for a business trip through the East.

Packers' purchases of livestock at Chicago for the first four days of this week totaled 44,044 cattle, 14,448 calves, 67,439 hogs and 50,965 sheep.

T. H. Ingwersen, head of the small plant department of Swift & Company, left the city late this week to attend the meeting of the Montana Stock Growers' Association in Billings, Mont.

Provision shipments from Chicago for the week ending March 20, 1926, with comparisons, are reported as follows:

	Last week.	Prev. week.	Cor.
Cured meats, lbs.	17,732,000	16,819,000	17,281,000
Fresh meats, lbs.	42,887,000	43,580,000	36,574,000
Lards, lbs.	7,007,000	8,140,000	8,042,000

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PACKERS ARCHITECTURAL & ENGINEERING CO.
 WILLIAM H. KNEHANE, Chief Engineer
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 Manhattan Building, Chicago, Ill. Cable Address, Pacarco

Prices realized on Swift & Company's sales of carcass beef in Chicago for week ending Saturday, March 20, on shipments sold out, were as follows: Cows, common to good, 9.50c@14c; steers, common to medium, 13c@15.50c; steers, good to choice, 16c@21c, and averaged 13.48c per pound.

Oscar G. Mayer, president of the Institute of American Meat Packers, is at Hot Springs, Ark., with Mrs. Mayer and their youngest hopeful, Harold, enjoying a few days relaxation after a busy and rigorous winter.

George Sayer has returned from a well-earned vacation in Florida, where he was accompanied and chaperoned by Mrs. Sayer. George is a fisherman and a golfer, and by his looks on his return he must have broken many fishing and golfing records.

Taking advantage of the recent spring-like weather, Walter W. Krenning, head of the beef department of the St. Louis Independent Packing Co., St. Louis, Mo., motored to Chicago this week. Mud no longer offers any handicap on the St. Louis-Chicago highway, as it is now hard-surfaced every foot of the way.

Charles E. Herrick, vice-president of the Brennan Packing Co., and former president of the Institute of American Meat Packers, was forced to remain away from his desk for a few days this week on account of illness. It seems that Charley got in the way of some flu germs that were looking for a place to light.

Professor William A. Johns, of the Columbia University section of the Institute of Meat Packing, was in Chicago this week on business connected with his side-line, which is representation of Swift & Company at Jersey City. Professor Johns is now enjoying his sabbatical year, his place on the Columbia faculty having been taken by Professor Thomas Ray, also a Swift graduate.

Packing House Products
 Oldest Brokers in Our Line

The Davidson Commission Co.
 Tallow Greases Provisions Oils Tankage Bones Cracklings Hog Hair
 Carcass Beef—F. S. Lard—Green Pork
 Boneless Beef—Ref. Lard—Cured Pork
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 2100 Union Central Bldg., Cincinnati, O.
 Provisions, Oils, Greases and Tallow
 Offerings Solicited

The annual concert of the Swift & Company Male Chorus was held on the evening of March 18 at Orchestra Hall, with Charles Marshall, the famous grand opera tenor, as guest artist. This body of male voices under the direction of D. A. Clippinger sings a program which it is a delight to listen to. Their work is not excelled, in all its features, by any similar body in the city, and by few, if any, in the country. The chorus is made up entirely of Swift employees, with F. B. McAdow as president of the organization this year.

CANADIAN LIVESTOCK PRICES.

Summary of top prices for livestock at leading Canadian centers for the week ending March 18, 1926, with comparisons:

BUTCHER STEERS.			
1,000-1,200 lbs.			
	Week ended Mar. 18, 1925.	Same week, 1926.	Week ended Mar. 11.
Toronto	7.75	\$ 8.25	\$ 8.40
Montreal (W)	7.75	8.50	7.75
Montreal (E)	7.75	8.50	7.75
Winnipeg	6.50	7.00	6.75
Calgary	6.50	7.00	6.50
Edmonton	6.50	7.00	6.50

VEAL CALVES.			
	Week ended Mar. 18, 1925.	Same week, 1926.	Week ended Mar. 11.
Toronto	\$13.50	\$13.25	\$14.50
Montreal (W)	10.00	10.00	11.50
Montreal (E)	10.00	10.00	11.50
Winnipeg	10.50	10.00	10.50
Calgary	8.00	8.00	8.00
Edmonton	10.00	8.00	10.00

SELECT BACON HOGS.			
	Week ended Mar. 18, 1925.	Same week, 1926.	Week ended Mar. 11.
Toronto	\$15.08	\$15.36	\$15.36
Montreal (W)	14.25	14.25	14.75
Montreal (E)	14.25	14.25	14.75
Winnipeg	14.02	14.30	14.30
Calgary	14.13	14.13	14.13
Edmonton	13.75	14.15	14.80

GOOD LAMBS.			
	Week ended Mar. 18, 1925.	Same week, 1926.	Week ended Mar. 11.
Toronto	\$14.50	\$16.50	\$14.00
Montreal (W)	11.25	12.50	11.25
Montreal (E)	11.25	13.50	11.25
Winnipeg	12.00	13.00	12.00
Calgary	11.50	14.75	11.50
Edmonton	12.00	15.00	12.25

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 Engineers & Architects
 Packinghouse and Cold Storage Designing—
 Consultation on Power and Operating Costs,
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 perience. Lower Construction Cost. Higher
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 206-7 Falls Bldg., MEMPHIS, TENN.

LEON DASHEW
 Counselor At Law
 230 Fifth Ave., New York

Good Business

A Corner Conducted by John W. Hall.

POLLYANNA.

Be cheerful. Practice smiling. Never frown. All very fine, of course. But, at that, optimism like every other virtue has limits.

There's no doubt in the mind of any normal, healthy individual that cheerfulness in all things is great stuff, and that a real, earnest pessimist is a worm, a blight and a dreary, depressing wet blanket. He can see no good in anything, and is as welcome among his fellows as an anti-prohibitionist at a bootlegger's convention. He's a bear on markets, the government and the human race, and he gloats morbidly over news of disaster, plague and famine. He's a rimless zero and a complete washout.

But the hundred per cent, loud-mouthed, roaring optimist is no bargain in any exchange. He cannot understand that when a man has had Death hit close to him, or has lost his health or his money or is entertaining a toothache—that man wants sympathy, not cheerful slogans.

It is a human trait to want to enjoy our misery, undisturbed by jazz music or merry laughter. Take for instance the fellow who has just played a four-pound trout for a half hour, and is just beginning to have the battle go his way, when his foot slips, he stumbles and falls in the stream and the fish says, "Goodbye, see you in the comic strip."

What do you think he wants, a merry, cheerful voice crying out joyfully, "Never mind, it's all fun and there are lots of fish in the water." No, sir, he wants somebody to help him cuss—someone who is an accomplished and sincere cusser—and he'd also appreciate a shotgun loaded with rock salt to use as directed on the optimistic one.

The idea is to meet the other fellow's mood—to go along with him—this also within limits, of course. Never tell a man who has just lost a much-loved and greatly-prized hound dog that he can buy himself a better dog just around the corner. The jury will say, "justifiable homicide" when his case comes to trial.

It is a well-known fact that undertakers as a class are bubbling optimists. That's why one never hears of an undertaker's funeral. They are undoubtedly buried where they fall, just after having told some grieving victim that "it all happened for the best."—E. H. PHEE.

CHICAGO HIDE BROKER DIES.

Frank W. Disbrow, one of the best-known hide and leather brokers in Chicago, died at his home, 6221 Kenwood Ave., on March 4. He was 72 years old, and had spent practically his entire lifetime in the trade.

He was born in Saginaw, Mich. He came to Chicago, where he was employed in the hide trade, and later became hide buyer for Schultz, Innes & Co., one of the leading sole leather tanners in the East. Later Mr. Disbrow took charge of the Boston leather store of Swift & Company. Following this he returned to Chicago, where for many years he conducted a hide and leather brokerage business.

Mr. Disbrow always took a keen interest in all matters affecting the trade, and was well-liked and very popular. He is survived by a widow and one son, S. E. Germain, who is also well-known in Chicago leather circles.

CHICAGO LIVESTOCK.

RECEIPTS.

	Cattle.	Calves.	Hogs.	Sheep.
Mon., Mar. 15.....	25,217	4,208	49,269	21,611
Tues., Mar. 16.....	13,105	4,576	20,504	20,881
Wed., Mar. 17.....	13,062	2,331	20,895	15,338
Thur., Mar. 18.....	10,166	5,484	35,455	13,002
Fri., Mar. 19.....	2,221	944	21,117	13,188
Sat., Mar. 20.....	374	73	4,713	5,442

Total last week.....	64,175	17,616	151,953	89,562
Previous week.....	55,440	18,846	155,709	82,170
Year ago.....	51,451	20,098	145,914	82,005
Two years ago.....	57,365	18,571	206,022	70,700

SHIPMENTS.

	Cattle.	Calves.	Hogs.	Sheep.
Mon., Mar. 15.....	5,361	500	17,856	5,271
Tues., Mar. 16.....	2,825	117	8,393	7,197
Wed., Mar. 17.....	3,806	160	7,851	2,389
Thur., Mar. 18.....	2,506	245	12,521	6,484
Fri., Mar. 19.....	1,788	47	10,229	4,783
Sat., Mar. 20.....	83	4	2,979	308

Total last week.....	16,389	1,073	69,829	26,432
Previous week.....	14,201	963	51,880	26,085
Year ago.....	16,186	705	41,706	22,443
Two years ago.....	18,570	900	77,539	26,589

Receipts at Chicago Stock Yards thus far this year to March 20, with comparative totals:

	1926.	1925.
Cattle.....	696,066	670,496
Calves.....	174,929	190,929
Hogs.....	1,979,527	2,674,527
Sheep.....	979,831	862,956

Combined weekly hog receipts at eleven markets for week ending March 20, with comparisons:

	Week.	Year to date.
Week ending March 20.....	546,000	6,843,000
Previous week.....	539,000	.....
1925.....	594,000	9,316,000
1924.....	787,000	10,549,000
1923.....	763,000	9,420,000
1922.....	415,000	7,018,000

Combined receipts at seven markets for the week ending March 20, with comparisons:

	*Cattle.	Hogs.	Sheep.
Week ending March 20.....	201,000	488,000	222,000
Previous week.....	179,000	470,000	200,000
1925.....	518,000	518,000	203,000
1924.....	183,000	627,000	180,000
1923.....	163,000	636,000	212,000
1922.....	155,000	325,000	179,000

Combined receipts at seven points for 1926 to March 20, 1926, with comparisons:

	*Cattle.	Hogs.	Sheep.
1926.....	2,110,000	5,920,000	2,398,000
1925.....	2,078,000	7,988,000	2,195,000
1924.....	2,139,000	8,792,000	2,287,000
1923.....	2,150,000	7,881,000	2,438,000

*Calves at Omaha, St. Louis and St. Joseph counted as cattle.

Chicago Stock Yards receipts average weight and top and average prices for hogs, with comparisons:

	Average Number received.	Weight lbs.	Prices—Top.	Average.
*This week.....	151,200	242	\$14.25	\$12.00
Previous week.....	155,709	246	14.25	12.25
1925.....	145,914	228	14.60	14.05
1924.....	206,022	231	7.65	7.30
1923.....	155,410	238	8.85	8.25
1922.....	114,021	241	10.60	10.00
1921.....	93,870	240	11.75	9.75
Av. 1921-1925.....	149,000	236	\$10.70	\$ 9.85

*Receipts and average weights for week ending March 20, 1926, unofficial.

WEEKLY AVERAGE PRICE OF LIVESTOCK.

	Cattle.	Hogs.	Sheep.	Lambs.
*Week ending March 20.....	\$ 9.45	\$12.60	\$ 8.00	\$13.15
Previous week.....	9.35	12.25	8.10	13.20
1925.....	10.05	14.05	8.65	15.75
1924.....	9.65	7.30	9.50	15.80
1923.....	8.90	8.25	8.10	13.90
1922.....	7.95	10.00	8.50	13.95
1921.....	9.05	8.75	5.90	9.90
Av. 1921-1925.....	\$ 9.10	\$ 9.85	\$ 8.15	\$13.80

Following is given the net supply of cattle, hogs and sheep for packers at the Chicago Stock Yards:

	Cattle.	Hogs.	Sheep.
*Week ending March 20.....	47,800	91,400	93,700
Previous week.....	41,239	108,821	56,085
1924.....	35,265	104,214	59,562
1923.....	38,795	128,492	44,377
1922.....	37,151	142,821	49,254

*Saturday, March 20, estimated.

Chicago packers' hog slaughters for the week ending March 20, 1926:

Armour & Co.....	9,100
Anglo-American.....	1,700
Swift & Co.....	9,000
Hammond Co.....	4,400
Morris & Co.....	6,100
Wilson & Co.....	7,900
Boyd-Lunham.....	4,400
Western Packing Co.....	5,600
Robert & Oak.....	3,300
Miller & Hart.....	5,800
Independent Packing Co.....	3,400
Brennan Packing Co.....	5,800
Agar Packing Co.....	2,100
Others.....	21,000
Total.....	100,000
Previous week.....	92,100
Year ago.....	109,900
1924.....	110,100
1923.....	142,100

(For Chicago livestock prices see page 40.)

Exclusive Valuable Agency

Franchise Is Available

Leading manufacturer over 50 years in successful business, seeks an active, capable distributor; either a company, firm, or individual. If you have business standing, here is really an exceptional direct opportunity to cash in on increasing nation-wide interest in a great industry.

1. Most liberal selling plan ever devised.
2. Backed by 50 years' successful experience.
3. Product is equipment for markets, grocers, restaurants, hotels, florists, etc. Nationally advertised.
4. So far ahead of its field it easily leads in sales; price is right, thousands of users.
5. Great economies and profits to buyers—attested by them.
6. Demand is here! Plenty of potential buyers—we also furnish many leads.
7. Units of sale sufficiently large to make it VERY PROFITABLE—Agents have cleared upwards \$18,000 a year.
8. Steady year round volume—every sale offers an opportunity to repeat. We have customers 32 years' standing. Our record is one of fair dealing.
9. Expert personal assistance to help you start and frequent visits of Home Office executives at your service.
10. Complete set 1926 Sales Material prepared in the field by successful distributors and salesmen; illustrations, hundreds of ready talking points—facts at your finger tips to "close" business.
11. We have no stock for sale, nor do we seek an investment in our company's securities.
12. EXCLUSIVE territory given.
13. We will pay part of your expenses to our factories if you qualify.
14. YOUR SALES WILL BE FINANCED BY US, IF YOU SO DESIRE.

We do require that the company, firm or individual have character and sufficient resources to successfully handle agency—make money. Our references will be Bradstreet's, Dun's and banks. The opportunity is *unusual*. Suggest you read this notice again, then if interested, communicate at once (absolutely confidentially) with Vice-President, P. O. Box 845, Baltimore, Md. Appointments made our expense in this city at your convenience.

Chicago Provision Markets

Reported by THE NATIONAL PROVISIONER DAILY MARKET SERVICE

CASH PRICES.

Based on Actual Carlot Trading, Thursday,
March 25, 1926.

Green Meats.

Regular Hams—	
8-10 lbs. avg.	@25 1/4
10-12 lbs. avg.	@25
12-14 lbs. avg.	@24
14-16 lbs. avg.	@23 1/2
16-18 lbs. avg.	@23
18-20 lbs. avg.	@21 1/4
Skinned Hams—	
14-16 lbs. avg.	@24
16-18 lbs. avg.	@23 1/2
18-20 lbs. avg.	@23
20-22 lbs. avg.	@22 1/2
22-24 lbs. avg.	@21 1/2
24-26 lbs. avg.	@21
26-30 lbs. avg.	@18 1/2
Pics—	
4-6 lbs. avg.	@16 1/4
6-8 lbs. avg.	@16 1/4
8-10 lbs. avg.	@14 1/2
10-12 lbs. avg.	@14
12-14 lbs. avg.	@13 1/4
Bellies—(square cut and seedless)	
6-8 lbs. avg.	@27 1/4
8-10 lbs. avg.	@26 1/4
10-12 lbs. avg.	@25 1/4
12-14 lbs. avg.	@24 1/4
14-16 lbs. avg.	@20 1/4

Pickled Meats.

Regular Hams—	
8-10 lbs. avg.	@26 1/4
10-12 lbs. avg.	@26
12-14 lbs. avg.	@24 1/4
14-16 lbs. avg.	@23 1/4
16-18 lbs. avg.	@23 1/4
18-20 lbs. avg.	@21 1/4
Boiling Hams—(house run)	
16-18 lbs. avg.	@22
18-20 lbs. avg.	@22
20-22 lbs. avg.	@22
Skinned Hams—	
14-16 lbs. avg.	@24 1/4
16-18 lbs. avg.	@23 1/4
18-20 lbs. avg.	@22 1/4
20-22 lbs. avg.	@20 1/4
22-24 lbs. avg.	@19 1/4
24-26 lbs. avg.	@19
26-30 lbs. avg.	@18 1/4
Pics—	
4-6 lbs. avg.	@16 1/4
6-8 lbs. avg.	@16 1/4
8-10 lbs. avg.	@14 1/2
10-12 lbs. avg.	@14
12-14 lbs. avg.	@13 1/4
Bellies—(square cut and seedless)	
6-8 lbs. avg.	@28 1/4
8-10 lbs. avg.	@26 1/4
10-12 lbs. avg.	@25 1/4
12-14 lbs. avg.	@24 1/4
14-16 lbs. avg.	@19 1/4

Dry Salt Meats.

Extra short clears, 35/45	@14 1/4
Extra short ribs, 35/45	@14 1/4
Regular plates, 6-8	@12 1/4
Clear plates, 4-6	@11
Jowl butts	@10 1/4
Fat Backs—	
8-10 lbs. avg.	@10 1/4
10-12 lbs. avg.	@10 1/4
12-14 lbs. avg.	@11
14-16 lbs. avg.	@11 1/4
16-18 lbs. avg.	@11 1/4
18-20 lbs. avg.	@12
20-25 lbs. avg.	@12 1/4
Clear Bellies—	
14-16 lbs. avg.	@16
16-18 lbs. avg.	@15 1/4
18-20 lbs. avg.	@15 1/4
20-25 lbs. avg.	@15 1/4
25-30 lbs. avg.	@15 1/4
30-35 lbs. avg.	@15 1/4
35-40 lbs. avg.	@15 1/4
40-50 lbs. avg.	@15

FUTURE PRICES.

Official Board of Trade Range of Prices.

SATURDAY, MARCH 20, 1926.

	Open.	High.	Low.	Close.
LARD—				
Mar.	14.45	14.45	14.40	14.40
May	14.55	14.55	14.45	14.50
July	14.75	14.75	14.67 1/2	14.70
CLEAR BELLIES—				
May	15.62 1/2	15.70	15.60	15.70
July	16.00	16.05	15.97 1/2	16.05
SHORT RIBS—				
May	15.10	15.10	15.10	15.10
July	15.10	15.10	15.10	15.10

MONDAY, MARCH 22, 1926.

	Open.	High.	Low.	Close.
LARD—				
Mar.	14.47 1/4	14.47 1/4	14.22 1/4	14.22 1/4 n
May	14.57 1/4	14.57 1/4	14.30	14.32 1/4
July	14.72 1/4	14.72 1/4	14.55	14.55
Sept.	14.95	15.00	14.77 1/2	14.77 1/2
CLEAR BELLIES—				
Mar.	15.70	15.70	15.30	15.37 1/4 n
May	16.00	16.00	15.90	15.90 ax
SHORT RIBS—				
May	14.95	14.95	14.75	14.75
July	15.00	15.00	14.90	14.90 ax

TUESDAY, MARCH 23, 1926.

	Open.	High.	Low.	Close.
LARD—				
Mar.	14.25	14.25	14.15	14.15 ax
May	14.35	14.37 1/4	14.17 1/4	14.25 ax
July	14.60	14.62 1/2	14.42 1/2	14.50 ax
Sept.	14.80	14.82 1/2	14.65	14.72 1/2 ax
CLEAR BELLIES—				
Mar.	15.50	15.50	15.45	15.37 1/4 n
May	15.80	15.80	15.80	15.80
SHORT RIBS—				
May	14.75	14.75	14.75	14.75
July	14.85	14.85	14.75	14.80 b

WEDNESDAY, MARCH 24, 1926.

	Open.	High.	Low.	Close.
LARD—				
Mar.	14.30	14.32 1/2	14.22 1/4	14.15 ax
May	14.55	14.57 1/2	14.47 1/2	14.25 ax
July	14.75	14.75	14.70	14.50 ax
CLEAR BELLIES—				
Mar.	15.45	15.45	15.37 1/4 n	15.45 ax
May	15.80	15.80	15.80	15.80
SHORT RIBS—				
May	14.65	14.67 1/2	14.65	14.67 1/2
July	14.75	14.75	14.75	14.75

THURSDAY, MARCH 25, 1926.

	Open.	High.	Low.	Close.
LARD—				
Mar.	14.30	14.30	14.20	14.20 b
May	14.45	14.50	14.22 1/2	14.27 1/2 b
July	14.67 1/2	14.72 1/2	14.45	14.52 1/2 b
Sept.	14.87 1/2	14.92 1/2	14.67 1/2	14.72 1/2 b
CLEAR BELLIES—				
Mar.	15.32 1/4 ax	15.32 1/4 ax	15.32 1/4 ax	15.32 1/4 ax
May	15.45 n	15.45 n	15.45 n	15.45 n
July	15.80 n	15.80 n	15.80 n	15.80 n
SHORT RIBS—				
May	14.67 1/4 n	14.67 1/4 n	14.67 1/4 n	14.67 1/4 n
July	14.75 b	14.75 b	14.75 b	14.75 b

FRIDAY, MARCH 26, 1926.

	Open.	High.	Low.	Close.
LARD—				
Mar.	14.35	14.35	14.35	14.35 b
May	14.35-45	14.50	14.35	14.42 1/2
July	14.60-62 1/2	14.70	14.60	14.67 1/2 ax
Sept.	14.75	14.90	14.75	14.85
CLEAR BELLIES—				
Mar.	15.37 1/4 n	15.37 1/4 n	15.37 1/4 n	15.37 1/4 n
May	15.55 n	15.55 n	15.55 n	15.55 n
July	15.90 b	15.90 b	15.90 b	15.90 b
SHORT RIBS—				
May	14.85 b	14.85 b	14.85 b	14.85 b
July	14.85 b	14.85 b	14.85 b	14.85 b

CHICAGO HOG PURCHASES.

Purchases of hogs by Chicago packers for the week ending Thursday, March 25, 1926, with comparisons, were as follows:

	Week ending Mar. 25.	Prev. week.	Cor. week. 1925.
Armour & Co.	5,402	5,090	8,204
Anglo-Am. Prov. Co.	3,679	1,801	7,097
Swift & Co.	4,946	4,267	10,816
G. H. Hammond Co.	4,236	1,902	6,631
Morris & Co.	5,144	6,109	10,302
Wilson & Co.	5,860	6,715	10,852
Boyd-Latham Co.	3,354	4,481	5,987
Western Pkg. & Prov. Co.	8,150	7,320	7,806
Roberts & Oake	6,112	5,730	5,586
Miller & Hart	5,784	6,090	4,064
Independent Packing Co.	2,867	4,440	5,322
Brennan Packing Co.	6,500	6,250	6,819
Agar Packing Co.	2,475	2,073	1,201
Total	64,580	63,751	90,386

CHICAGO RETAIL FRESH MEATS.

Beef.

	No. 1.	No. 2.	No. 3.
Rib roast, heavy end	30	25	12
Rib roast, light end	30	20	20
Chuck roast	25	30	14
Steaks, round	45	35	20
Steaks, sirloin, first cut	45	35	22
Steaks, porterhouse	65	40	25
Steaks, flank	25	18	18
Beef stew, chuck	20	18	12 1/2
Corned brisket, boneless	24	22	18
Corned plates	16	12	10
Corned rump, boneless	25	22	18

Lamb.

	Good.	Com.
Hindquarters	32	21
Legs	28	28
Stews	12 1/2	10
Chops, shoulder	24	10
Chops, rib and loin	50	..
Mutton.		
Legs	24	..
Stew	16	..
Shoulders	16	..
Chops, rib and loin	30	..
Pork.		
Loins, whole, 8@10 avg.	30	@32
Loins, whole, 10@12 avg.	25	@30
Loins, whole, 12@14 avg.	25	@26
Loins, whole, 14 and over	24	@26
Chops	..	@32
Shoulders	..	@22
Butts	..	@27
Spareribs	..	@25
Hocks	..	@14
Leaf lard, unrendered	..	@22
Veal.		
Hindquarters	28	@36
Forequarters	18	@24
Legs	24	@35
Breasts	14	@18
Shoulders	12	@24
Cutlets	..	@50
Rib and loin chops	..	@40
Butchers' Offal.		
Suet	..	@6
Shop fat	..	@3
Bones, per 100 lbs.	..	@50
Calf skins	..	@19
Kips	..	@15
Deacons	..	@12

CURING MATERIALS.

	Bbls.	Sacks.
Nitrite of Soda, 1. c. l. Chicago	10 1/4	..
Double refined saltpetre, gran., 1. c. l.	6 1/2	6 1/2
Crystals	8	7 1/2
Double refined nitrate of soda, f. o. b.	..	..
N. Y. & S. S., carloads	3 1/2	3 1/2
Less than carloads, granulated	4 1/4	4
Crystals	5 1/4	5
Kegs, 100@130 lbs., 1c more	..	..
Boric acid, in carloads, powdered, in bbls.	9	8 1/2
Crystal to powdered, in bbls., in 5-ton lots or more	..	9 1/4
In bbls. in less than 5-ton lots	..	10
Borax, carloads, powdered, in bbls.	5	4 1/2
In ton lots, gran. or powdered, in bbls.	5 1/4	5
Salt—		
Granulated, car lots, per ton, f.o.b. Chicago	..	\$ 7.40
bulk	..	..
Medium, car lots, per ton, f.o.b. Chicago	..	\$ 10
bulk	..	..
Rock, car lots, per ton, f.o.b. Chicago	..	8.80
Sugar—		
Raw sugar, 96 basis	..	@4.20
Second sugar, 90 basis	..	@3.90
Syrup, testing 63 and 65 combined sucrose and invert	..	@3 1/4
Standard granulated f.o.b. refiners (2%)	..	@5.00
Plantation granulated f.o.b. New Orleans less (2%)	..	None available

PURE VINEGARS

A. R. CALLAHAN & COMPANY

267 SOUTH LA SALLE STREET

CHICAGO, ILL.

H. G. S.

Packing House White Paint

Harry G. Sargent Paint Co.

502 Mass. Ave., INDIANAPOLIS, IND.

CHICAGO MARKET PRICES

WHOLESALE FRESH MEATS.

Carcass Beef.

	Week ending	Cor. week,
	Mar. 27.	1926.
Prime native steers.....	17 @ 18	19 @ 20
Good native steers.....	15 @ 17	18 @ 18 1/2
Medium steers.....	12 @ 16	14 @ 18
Heifers, good.....	13 @ 18	13 @ 18
Cows.....	10 @ 14	8 @ 15
Hind quarters, choice.....	24 @ 24	27 @ 27
Fore quarters, choice.....	15 @ 15	15 @ 15

Beef Cuts.

Steer Loin, No. 1.....	@ 29	@ 34
Steer Loin, No. 2.....	@ 26	@ 31
Steer Short Loin, No. 1.....	@ 38	@ 45
Steer Short Loin, No. 2.....	@ 32	@ 40
Steer Loin Ends (hips).....	@ 22	@ 24
Steer Loin Ends, No. 2.....	@ 23	@ 24
Cow Loin.....	@ 19	@ 23
Cow Short Loin.....	@ 19	@ 23
Cow Loin Ends (hips).....	@ 16	@ 17
Steer Ribs, No. 1.....	@ 20	@ 23
Steer Ribs, No. 2.....	@ 20	@ 23
Cow Ribs, No. 1.....	@ 17	@ 23
Cow Ribs, No. 2.....	@ 11	@ 17
Steer Round, No. 1.....	@ 15 1/2	@ 15 1/2
Steer Round, No. 2.....	@ 15	@ 15
Steer Chuck, No. 1.....	@ 13 1/2	@ 13 1/2
Steer Chuck, No. 2.....	@ 13	@ 12 1/2
Cow Round.....	@ 13	@ 14
Cow Chuck, No. 1.....	@ 12 1/2	@ 13 1/2
Steer Plates.....	@ 12 1/2	@ 10 1/2
Medium Plates.....	@ 12 1/2	@ 10
Briskets, No. 1.....	@ 17	@ 16
Briskets, No. 2.....	@ 13	@ 12
Steer Navel Ends.....	@ 9 1/2	@ 9 1/2
Cow Navel Ends.....	@ 9	@ 8 1/2
Fore Shanks.....	@ 7 1/2	@ 6 1/2
Hind Shanks.....	@ 6	@ 6
Rolls.....	@ 20	@ 20
Strip Loin, No. 1.....	@ 45	@ 45
Strip Loin, No. 2.....	@ 40	@ 50
Strip Loin, No. 3.....	@ 25	@ 40
Sirloin Butts, No. 1.....	@ 28	@ 28
Sirloin Butts, No. 2.....	@ 25	@ 25
Sirloin Butts, No. 3.....	@ 15	@ 15
Beef Tenderloins, No. 1.....	@ 65	@ 75
Beef Tenderloins, No. 2.....	@ 60	@ 65
Rump Butts.....	@ 18	@ 17
Flank Steaks.....	@ 14	@ 17
Shoulder Clods.....	@ 15	@ 15
Hanging Tenderloins.....	@ 10	@ 10

Beef Products.

Brains (per lb.).....	14 @ 15 1/2	9 @ 10
Hearts.....	@ 10	@ 8 1/2
Tongues.....	@ 20	@ 20
Sweetbreads.....	@ 30	@ 38
Or-Tail, per lb.....	11 @ 12	10 @ 11
Fresh Tripe, plain.....	@ 4	@ 4
Fresh Tripe, H. C.....	@ 6 1/2	@ 6 1/2
Livers.....	10 @ 14	10 @ 11
Kidneys, per lb.....	9 @ 10	@ 8

Veal.

Choice Carcasses.....	@ 20	@ 21
Good Carcasses.....	@ 14	@ 19
Good Saddles.....	@ 18	@ 28
Good Backs.....	@ 12	@ 18
Medium Backs.....	@ 8	@ 7

Veal Products.

Brains, each.....	14 @ 15	11 @ 12
Sweetbreads.....	58 @ 60	52 @ 60
Calf Livers.....	@ 40	35 @ 37

Lamb.

Choice Lambs.....	@ 25	@ 28
Medium Lambs.....	@ 23	@ 28
Choice Saddles.....	@ 29	@ 30
Medium Saddles.....	@ 27	@ 28
Choice Fores.....	@ 18	@ 18
Medium Fores.....	@ 16	@ 18
Lamb Fries, per lb.....	@ 32	@ 31
Lamb Tongues, each.....	@ 13	@ 13
Lamb Kidneys, per lb.....	@ 25	@ 25

Mutton.

Heavy Sheep.....	@ 14	@ 14
Light Sheep.....	@ 16	@ 17
Heavy Saddles.....	@ 15	@ 16
Light Saddles.....	@ 18	@ 19
Heavy Fores.....	@ 10	@ 10
Light Fores.....	@ 13	@ 15
Mutton Legs.....	@ 20	@ 20
Mutton Loin.....	@ 12	@ 15
Mutton Stew.....	@ 10	@ 12
Sheep Tongues, each.....	@ 13	@ 13
Sheep Heads, each.....	@ 10	@ 10

Fresh Pork, Etc.

Dressed Hogs.....	@ 25	@ 18
Pork Loin, 80-10 lbs. avg.....	24 @ 25	@ 26
Hams.....	@ 30	@ 26
Belies.....	@ 29	@ 28
Calas.....	@ 18 1/2	@ 18 1/2
Skinned Shoulders.....	16 @ 17 1/2	@ 15 1/2
Tenderloins.....	@ 15	@ 16
Spare Ribs.....	@ 15 1/2	@ 15 1/2
Leaf Lard.....	@ 17	@ 18
Back Fat.....	20 @ 21 1/2	@ 21 1/2
Butts.....	@ 16	@ 16
Hocks.....	@ 18	@ 18
Tails.....	@ 18	@ 12
Neck Bones.....	5 @ 6	@ 6
Tail Bones.....	@ 12	@ 12
Slip Bones.....	@ 9	@ 9
Blade Bones.....	@ 15 1/2	@ 15 1/2
Pigs Feet.....	@ 7	@ 5 1/2
Kidneys, per lb.....	10 @ 11	@ 9
Livers.....	@ 7 1/2	@ 7
Brains.....	@ 18	@ 18
Tars.....	@ 8	@ 8
Snouts.....	@ 10	@ 8 1/2
Heads.....	@ 10	@ 8

DOMESTIC SAUSAGE.

Fancy pork sausage, in 1-lb. carton.....	@ 29
Country style sausage, fresh in link.....	@ 21
Country style sausage, fresh in bulk.....	@ 19
Country style sausage, smoked.....	@ 24
Mixed sausage, fresh.....	@ 18
Frankfurts in pork casings.....	@ 22
Frankfurts in sheep casings.....	@ 22
Bologna in beef middles, choice.....	@ 18
Bologna in beef middles, choice.....	@ 19
Bologna in cloth, paraffined, choice.....	@ 23
Liver sausage in hog bungs.....	@ 23
Liver sausage in beef rounds.....	@ 14
Head cheese.....	@ 16
New England luncheon specialty.....	@ 28
Liberty luncheon specialty.....	@ 21
Mixed luncheon specialty.....	@ 17
Tongue sausage.....	@ 26
Blood sausage.....	@ 19
Polish sausage.....	@ 23
Souse.....	@ 18

DRY SAUSAGE.

Cervelat, choice, in hog bungs.....	@ 32
Cervelat, new condition, in hog bungs.....	@ 22
Cervelat, new condition, in beef middles.....	@ 22
Thuringer Cervelat.....	@ 25
Farmer.....	@ 32
Holsteiner.....	@ 30
R. C. Salami, choice.....	@ 19
Milano Salami, choice, in hog bungs.....	@ 50
B. C. Salami, new condition.....	@ 26
Prasas, choice, in hog middles.....	@ 43
Genoa style Salami.....	@ 56
Pepperoni.....	@ 42
Moriadella, new condition.....	@ 42
Capicola.....	@ 54
Italian style hams.....	@ 44
Virginia style hams.....	@ 44

SAUSAGE IN OIL.

Bologna style sausage in beef rounds—	
Small tins, 2 to crate.....	\$7.00
Large tins, 1 to crate.....	\$8.00
Frankfurt style sausage in sheep casings—	
Small tins, 2 to crate.....	8.50
Large tins, 1 to crate.....	9.50
Frankfurt style sausage in pork casings—	
Small tins, 2 to crate.....	7.50
Large tins, 1 to crate.....	8.50
Smoked link sausage in pork casings—	
Small tins, 2 to crate.....	7.50
Large tins, 1 to crate.....	8.50

SAUSAGE MATERIALS.

Regular pork trimmings.....	10 @ 11
Special lean pork trimmings.....	19 @ 20
Extra lean pork trimmings.....	21 @ 22
Neck bone trimmings.....	@ 18
Pork cheek meat.....	10 @ 11
Pork hearts.....	7 1/2 @ 8
Fancy boneless bull meat (heavy).....	@ 12
Boneless chucks.....	@ 14 1/2
Neck bones.....	@ 10 1/2
No. 1 beef trimmings.....	@ 10 1/2
Beef hearts.....	@ 7 1/2
Beef cheeks, trimmed.....	@ 8 1/2
Dr. canner cows, 300 lbs. and up.....	@ 9
Dr. cutters, 400 lbs. and up.....	@ 9 1/2
Dr. bologna bulls, 500-700 lbs.....	@ 9 1/2
Beef tripe.....	4 1/2 @ 5
Cured pork tongues (can. trim.).....	@ 16

(These are prices to wholesalers, on material packed in new slack barrels for shipment.)

SAUSAGE CASINGS.

(F. O. B. CHICAGO.)

Beef rounds, domestic, 180 sets per tierce, per set.....	@ 25
Beef rounds, domestic, 140 sets per tierce, per set.....	@ 27
Beef rounds, export, 225 sets per tierce, per set.....	@ 31
Beef middles, 110 sets per tierce, per set.....	@ 1.50
Beef bungs, No. 1, 400 pieces per tierce, per piece.....	@ 20
Beef bungs, No. 2, 400 pieces per tierce, per piece.....	@ 14
Beef weasands, No. 1, per piece.....	@ 7
Beef weasands, No. 2, per piece.....	@ 7
Beef bladders, small, per dozen.....	@ 1.45
Beef bladders, medium, per dozen.....	@ 1.85
Beef bladders, large, per dozen.....	@ 2.25
Hog casings, medium, per bbl. 100 yds.....	@ 3.00
Hog casings, narrow, per lb. f. o. s.....	@ 17
Hog middles, without cap, per set.....	@ 20
Hog bungs, export.....	@ 30
Hog bungs, large prime.....	@ 24
Hog bungs, medium.....	@ 20
Hog bungs, small prime.....	@ 13
Hog bungs, narrow.....	@ 8
Hog stomachs, per piece.....	@ 8

VINEGAR PICKLED PRODUCTS.

Regular tripe, 200-lb. bbl.....	\$14.00
Honeycomb tripe, 200-lb. bbl.....	16.00
Pocket honeycomb tripe, 200-lb. bbl.....	18.00
Pork feet, 200-lb. bbl.....	17.50
Pork tongues, 200-lb. bbl.....	43.00
Lamb tongues, long cut, 200-lb. bbl.....	42.00
Lamb tongues, short cut, 200-lb. bbl.....	51.00

BARBELED PORK AND BEEF.

Meat pork, regular.....	24.50
Family back pork, 20 to 34 pieces.....	36.50
Family back pork, 35 to 45 pieces.....	37.50
Clear back pork, 40 to 50 pieces.....	28.50
Clear plate pork, 25 to 35 pieces.....	26.00
Clear plate pork, 35 to 45 pieces.....	25.00
Brisket pork.....	30.00
Bean pork.....	25.00
Plate beef.....	25.00
Extra plate beef, 300 lb. bbl.....	26.50

COOPERAGE.

Ash pork barrels, black iron hoops.....	\$1.67 @ 1.72 1/2
Oak pork barrels, black iron hoops.....	1.80 @ 1.85
Ash pork barrels, galv. iron hoops.....	1.87 @ 1.92 1/2
White oak ham tierces.....	@ 15
Red oak ham tierces.....	2.27 @ 2.30
White oak ham tierces.....	2.47 @ 2.52 1/2

OLEOMARGARINE.

Highest grade natural color animal fat mar-	
garine in 1 lb. cartons, rolls or prints.	@ 25
f.o.b. Chicago.....	
White animal fat margarine in 1 lb. car-	@ 20 1/2
tons, rolls or prints, f.o.b. Chicago.....	
Nut margarine, 1 lb. cartons, f.o.b. Chicago.	@ 21
(50 and 60 lb. solid packages, 1c per lb. less.)	
Pantry oleomargarine, 60-lb. tubs, f.o.b. Chi-	@ 16
cago.....	

DRY SALT MEATS.

Extra short clears.....	@ 14 1/2
Extra short ribs.....	@ 14 1/2
Short clear middles, 60-lb. avg.....	@ 15 1/2
Clear bellies, 14 @ 16 lbs.....	@ 16 1/2
Clear bellies, 18 @ 20 lbs.....	@ 15 1/2
Clear bellies, 25 @ 30 lbs.....	@ 15 1/2
Rib bellies, 20 @ 25 lbs.....	@ 16 1/2
Rib bellies, 25 @ 30 lbs.....	@ 16 1/2
Picnic, 6 @ 8 lbs.....	@ 10 1/2
Fat backs, 12 @ 14 lbs.....	@ 11 1/2
Fat backs, 14 @ 16 lbs.....	@ 11 1/2
Regular plates.....	@ 12 1/2
Butts.....	@ 10 1/2

WHOLESALE SMOKED MEATS.

Regular hams, fancy, 14 @ 16 lbs.....	@ 30 1/2
Skinned hams, fancy, 16 @ 18 lbs.....	@ 31
Standard regular hams, 12 @ 16 lbs.....	@ 30
Picnic, 6 @ 8 lbs.....	@ 30 1/2
Standard bacon, 4 @ 8 lbs.....	@ 35
Standard bacon, 10 @ 12 lbs.....	@ 32
Standard bacon, 12 @ 14 lbs.....	@ 32
Standard bacon strips, 6 @ 7 lbs.....	@ 27 1/2
Cooked hams, choice, skin on, surplus fat	@ 41
off.....	
Cooked hams, choice, skinned, surplus fat	@ 42
off.....	
Cooked hams, choice, skinned, surplus fat	@ 43
off.....	
Cooked picnics, skin on; surplus fat off.....	@ 27
Cooked picnics, skinned; surplus fat off.....	@ 28
Cooked loin roll, smoked.....	@ 48

ANIMAL OILS.

Prime lard oil.....	16 @ 16 1/2
Extra winter strained.....	12 @ 13 1/2
Extra lard oil.....	12 @ 12 1/2
Extra No. 1 lard.....	12 @ 12 1/2
No. 1 lard oil.....	11 @ 12 1/2
No. 2 lard oil.....	11 @ 12 1/2
Pure neatfoot oil.....	16 @ 16 1/2
Extra neatfoot oil.....	12 @ 12 1/2
No. 1 neatfoot oil.....	11 @ 12 1/2
Acidless tallow oil.....	11 @ 12 1/2

LARD (Unrefined).

Prime, steam, cash tierces.....	@ 14.15
Prime, steam, loose.....	@ 13.22
Leaf, raw.....	@ 12.87
Neutral lard.....	@ 15.63

LARD (Refined).

Pure lard, kettle rendered, per lb.....	@ 14.00
Pure lard, tierces.....	@ 14.25
Compound.....	@ 14.75

OLEO OIL AND STEARINE.

Oleo oil, extra.....	12 @ 12 1/2
Oleo oil, extra.....	11 @ 11 1/2
Prime No. 1 oleo oil.....	11 @ 11 1/2
Prime No. 2 oleo oil.....	10 @ 11
No. 3 oleo oil.....	10 @ 10 1/2
Prime oleo stearine, edible.....	11 @ 12

TALLOW AND GREASES.

Edible tallow, under 2% acid, 45 titre.....	9 1/2 @ 9 1/2
Edible tallow, under 2% acid, 45 titre.....	9 @ 9 1/2
No. 1 tallow, basis 10% f.f.a., 42 titre.....	7 1/2 @ 8
No. 2 tallow, basis 40% f.f.a., 40 titre.....	7 @ 8
Choice white grease, max. 4% acid, loose.	9 @ 9 1/2
Chicago.....	8 @ 8 1/2
White grease, max. 5% acid.....	8 1/2 @ 8 1/2
Yellow grease, 12-15 f.f.a. basis, f.o.b. mils.....	5 @ 6
Brown grease, 40 f.f.a. basis.....	7 @ 7 1/2

VEGETABLE OILS.

Crude cotton seed oil—in tanks f.o.b. Val-	
ley points.....	11 1/2 @ 11 1/2
White, deodorized, in bbls., c.a.f. Chicago.....	12 @ 12 1/2
Yellow, deodorized, in bbls.....	12 @ 13 1/2
Soy bean oil, seller's tank, f.o.b. const.....	10 @ 10 1/2
Cocoonut oil, seller's tank, f.o.b. const.....	9 @ 9 1/2
Refined in bbls., c.a.f. Chicago, nom.....	13 1/2 @ 14

FERTILIZERS.

Blood, unground and ground.....	3.75 @ 4.00
Hornfines.....	3.25 @ 3.25
Ground tankage, 10 to 12%.....	3.00 @ 3.15
Ground tankage, 6 to 9%.....	2.75 @ 2.90
Crushed and unground tankage.....	2.50 @ 2.65
Ground raw bone per ton.....	28.00 @ 30.00
Ground steam bone per ton.....	35.00 @ 37.00
Unground steam bone per ton.....	21.00 @ 22.00
Unground bone tankage per ton.....	14.00 @ 17.00

HORNS, HOOFS AND BONES.

No. 1 horns, 75 lbs. average.....	2.75 @ 2.85
No. 2 horns, 40 lb. average.....	1.90 @ 2.05
No. 3 horns.....	1.25 @ 1.40
Hocks, black and striped.....	70.00 @ 75.00
Hocks, white.....	90.00 @ 100.00
Round shin bones, heavies.....	55.00 @ 65.00
Round shin bones, lights and med.....	50.00 @ 55.00
Heavy flats.....	45.00 @ 50.00
Light flats, heavies.....	90.00 @ 100.00
Thigh bones, lights and med.....	85.00 @ 90.00
Buttock bones.....	50.00 @ 60.00

Retail Section

Straight Talks With Meat Retailers

IV—Some Reasons for Lost Trade

Are you "too busy" to cut the small portions of meat required by small families?

Is your shop, and everything in it, spotlessly clean and sanitary?

Are you and your clerks salesmen, or merely order takers?

Do you allow your goods to be misrepresented to the customer in any way?

If you are losing customers, you can find the reasons for it in your answers to these questions, according to W. C. Davis, marketing specialist for the U. S. Bureau of Agricultural Economics.

In the following article—one of a series he is writing for THE NATIONAL PROVISIONER—he gives four fundamental reasons why customers take their trade from one meat market and give it to another.

Read it and see if it hits you!

This is the fourth article by Mr. Davis in this series of "Straight Talks." The first appeared in the issue of Jan. 23, 1926; the second on Feb. 6, 1926; and the third in the Feb. 20, 1926, issue.

Why Customers Shift

By W. C. Davis

Making due allowances for the influence of the personal element which to some extent is a factor in the operation of most retail meat markets, as well as other lines of business, have you ever given serious consideration to the major factors which influence customers to change dealers?

By a slight stretch of the imagination, retail dealers may be classed as public servants. At least they render a public service for which they are paid, or should be, according to the service rendered. There is competition, of course, and that is as it should be.

Virtually it devolves into a matching of ability, salesmanship, personality and all the other attributes which are essential to a merchandising career. The application of these factors results in efficiency, and they who are most efficient have an advantage.

Why Do Customers Change Dealers?

Customers generally do not change dealers without cause. What are some of the reasons?

With apologies for injecting a personal element into this discussion, I will illustrate by using as an example two stores located in my home town.

At home, we are suburbanites and, insofar as possible, try to live close to nature. However, we have to purchase food and are dependent largely upon two stores located within convenient walking distances.

These stores are both new in the locality, and both opened for business about the same time. The management and employees were all strangers to us; therefore friendship had no influence.

Store No. 1, on account of being located nearer my home, was patronized by us almost exclusively at first, with a fair degree of satisfaction. Following this, several things happened.

Goods Were Unsatisfactory.

First, butter was frequently strong and rancid. Then weevils were found in cereals; prunes were wormy, and well

known brands of sausage had become sour from holding too long. Repeated trials over a period of several weeks showed no improvement. We buy for cash so credit was not involved.

As an experiment, we changed to store No. 2, which is two blocks farther away. This occurred over one year ago, and we are still satisfied customers of store No. 2, and pass store No. 1 every day.

While these stores do not handle fresh meats the principles involved are the same. Whether knowingly or not, store No. 1 sold products that were off grade, with resultant loss of trade. Virtually it amounted to misrepresentation.

The moral is, "know your goods." Many customers change dealers for the same reason and they usually give no advance

notice. The dealer misses them after they are gone. Had dissatisfaction resulted from the purchase of meats, it is logical to assume the same course would have been pursued.

The foregoing are some of the reasons why customers shift, but not all. During the course of the recent retail meat study, and on many previous occasions, others of vastly more importance came to my attention.

Retailer Must Keep Up to Date.

We are living in a progressive age, therefore antiquated methods and ideas no longer appeal. They have served their period of usefulness and have earned a right to be placed in the discard.

In fact, the success of retailers today depends upon how rapidly and effectively they can "cast off the old and put on the new". Many have done this in recent years, but many more are still inclined to follow the path of least resistance.

It is to this latter class this message is particularly directed. In other words, I want to show you why customers leave you.

Small Customers Important.

Numerous instances have come to my attention where customers "shifted" because retailers refused to cut small portions of meat that were suited to the needs of small families. In such cases, the retailer has not only driven a customer away, but he is responsible also for forcing many such families to use substitutes for meat, thereby reducing meat consumption.

Their individual daily needs may seem insignificant, but in the aggregate their needs are great. Many "big businesses" have been built on small change. Is it wise to ignore the small customer?

Keep Market Clean and Sanitary.

Untidiness and uncleanness, both of the store and employees, have caused many a housewife to look for another dealer.

People in all walks of life are giving more and more attention to sanitation. It is safe to assume that sanitary conditions in most homes are excellent. Certainly it is true that no housewife is going to patronize a market in which the degree of sanitation is below that maintained in her home. It is a fact also, that the average housewife is becoming more and more discriminating in her ideas of what constitutes effective sanitation. Therefore, it behooves the retail meat dealer to heed insinuations and comments relating to cleanliness and practice sanitation in an effective manner.

Remember, your store and your employees cannot be too clean. Dirty floors, scales, cases and counters and soiled coats and aprons are poor advertisements. Such things don't bring you new customers.

Order Taker or Salesman?

Then there is the attitude of yourself and your employees. Is it such that your customers get a good impression?

Inattention or overzealousness cause

Retail Cutting Tests

Do you make your own cutting tests, Mr. Retailer?

YOU ARE WORKING IN THE DARK IF YOU DO NOT!

The valuable series of articles on cutting tests for the retail meat dealer which ran in THE NATIONAL PROVISIONER has been reprinted into one pamphlet. It makes a handy reference guide to follow in making your cutting tests. Every retailer needs one.

They may be had by subscribers by sending in the attached coupon, together with 5 cents in stamps:

The National Provisioner,

Old Colony Bldg., Chicago, Ill.

Please send me copy of reprint on "Cutting Tests for Retailers."

Name.....

Street.....

City.....

Enclosed find 5 cents in stamps.

customers to "shift". Efficiency in retail markets cannot be had without salesmanship and this is needed now more than ever before.

Successful retailers today have passed the "order taker" class. They are salesmen of high order. Many others, however, have as yet failed to appreciate the value of salesmanship and are apparently content to remain "order takers". They continue to follow the "path of least resistance".

Another reason, and probably the most important, is misrepresentation. A few extra pennies are probably made on immediate sales through misrepresentation, but at most you cannot hope to have repeat orders, and **permanency in business is dependent upon repeat orders.**

Do Not Misrepresent Goods.

Your customers should be your friends. This cannot be so without scrupulous accuracy in representation of the products you sell them.

Therefore, does it pay to fool them?

Give serious thought to the question. Why do customers shift? Analyze your own short-comings, study the attitude of your employees, and don't underestimate the value of scrupulous accuracy in the representation of all products. Sell them for what they are. Your business success requires that this be so.

[Another talk with retailers by Mr. Davis will appear in an early issue of THE NATIONAL PROVISIONER.]

HOUSEWIVES' MEAT SCHOOL.

The intensive eastern campaign of meat education being conducted by the National Live Stock and Meat Board is next to be directed into Pennsylvania. Announcement is made by the Board that the "Housewives' Meat School," as this program is known, will be held in Pittsburgh during the week April 5 to 10.

All local arrangements for the school are being made by the Retail Meat Dealers' Association of Allegheny County. Advance indications are that it will be equally as successful as the previous schools held in Cleveland and Columbus, O., and Syracuse, N. Y.

C. C. Bradley, business agent of the Retail Association, states that women are taking a lively interest in the coming event. At least seven meetings will be held in various sections of Pittsburgh, he says. The retailers' organization is co-operating with women's clubs and parent-teachers' associations in making the arrangements. Packers are also lending their assistance.

The Pittsburgh school is a continuation of the effort to assist the housewives to a more thorough knowledge of meat. Two valuable points of instruction are, how to distinguish quality in meat and how to make use of the less-demanded cuts.

As on previous occasions, the Pittsburgh school will consist of lectures and meat cutting demonstrations. It is planned to cut up sides of beef, pork, and lamb to show where the various parts are found, their general appearance, and the percentage of the whole carcass each represents. Speakers will be Inez S. Willson, director of the department of home economics, National Live Stock and Meat Board, and A. T. Edinger of the U. S. Department of Agriculture.

Meet the Meat Man

Here's where he tells you things that will help you to make more money.

Make Your Displays Influence Customer's Pocketbook

BY JOHN C. CUTTING

"How are these Ready-to-Serve meats selling?" asked Cassidy, the packer salesman, as he stood before the display in O'Toole's Fancy Meat Market.

"Good!" replied Dennis. "I wish I had stocked them before."

"You wouldn't listen to me," returned Cassidy. "You used a saw and cleaver on cuts for most customers, and couldn't be persuaded to handle small products."

"I didn't think my customers would buy Ready-to-Serve Meats."

"It's a colossal nerve you've got, you big Harp, to do the thinking for your customers." Cassidy was twitting the proprietor, of course.

"Well, you know how it is," explained O'Toole, lamely.

"You bet!" answered Cassidy. "You can't expect your customers to ask for meats they've never seen—or tasted. You told me yourself that the first day you had this display, some of your customers asked what they were, and—"

"Yes, and I had quite a few sales the first day, too," interrupted O'Toole.

"Sure, you did. And more customers asked about them the next day—and also purchased, didn't they?"

"You bet! Why, Mrs. Murphy thought pan souse was a tonic, and came in bottles!" O'Toole was warming up to his subject.

"The thing all simmers down to this," interrupted Cassidy. "Many customers come into your market undecided what to get for their meals. They look around your store . . . they don't see much because your fresh meat cuts are in your big box . . . they ask you 'what's good?' . . . you reel off the same old story to them . . . it doesn't appeal . . ."

"But now it's different," interrupted O'Toole. "I've got those Ready-to-Serve meats, as you call them, in plain view. And look at those platters of fresh cuts—don't they look good?"

"You bet!" Cassidy agreed. "Your store looks great since you've showed customers what you carry. They'd never guess before."

"That's the stuff—make the display so appealing to the eye that it will influence their pocketbooks. Make your displays so good that the customer's eyes will sell his stomach. After that, just wrap it up and plug in the cash register."

The salesman went out, leaving O'Toole looking in the dictionary for the word "influence."

[Further adventures of Cassidy, the live-wire salesman, will appear in this column in an early issue. Watch for them.]

What are the chief points to know about in kosher killing of cattle? Ask "The Packer's Encyclopedia," the "blue book" of the meat packing industry.

A Simple System of Retail Bookkeeping

A new simple system of bookkeeping for the retail meat dealer has just been put on the market.

It is known as "Lindquist's Ideal Accounting System" for retail meat and grocery dealers.

The author, Roy C. Lindquist, has made extensive surveys in retail meat markets all over the country for the past several years, and knows what the retailer needs.

He has given him this in his "ideal accounting system."

It is easy, complete, accurate.

The binders, with enough bookkeeping sheets to last two years, can be secured at a very reasonable cost.

For further information write THE NATIONAL PROVISIONER, Old Colony Bldg., Chicago, Ill.

IMITATION MEATS

For window and counter display

All kinds fresh and smoked meats



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REPRODUCTIONS CO.

15 Walker St.

New York, N. Y.

For Sausage Makers

BELL'S

Patent Parchment Lined

SAUSAGE BAGS

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SAUSAGE SEASONINGS

For Samples and Prices, write

THE WM. G. BELL CO.
BOSTON MASS.

New York Section

Among the Master Butchers

The old adage "there is nothing new under the sun" may be true, but if it is there is still novelty. Under this class can be listed the banquet and dance that starts at 11:00 p. m. and continues until 9:00 a. m. the following day. This novelty is the annual banquet and dance of the former Bohemian Branch of the Master Butchers, which since its affiliation has changed its name to Yorkville Branch, New York State Association, United Master Butchers of America. The affair was held on Saturday, March 20th at 525 East 72nd Street, and was a great success socially and financially. The officers of the Branch are: president, William Rehor; vice-president, John Bartunek; secretary, William Frieda; financial secretary, R. Gabriel and treasurer, Emil Wujtech. Among those present from other branches were: Mr. and Mrs. George Kramer, Mr. and Mrs. Moe Loeb, Mr. and Mrs. J. Eschelbacher, Mr. and Mrs. William Kramer, Mr. Charles Kramer, Miss Ruby Myers, Mr. and Mrs. Louis Goldstein and Mr. and Mrs. Charles Loeb.

C. Richter, a member of Ye Olde New York Branch, New York State Association of United Master Butchers of America, who has been actively engaged in the meat business for the last thirty-five years, died suddenly of a heart attack at his home recently. Besides the widow, Mr. Richter is survived by three sons, who are in the meat market on Second avenue started by the father, and three daughters. One of the latter is the wife of Fred Muller, an active member of the Bronx Branch, New York State Association, United Master Butchers of America, and well-known in the trade. Mr. Richter was buried with Masonic honors.

On Wednesday evening of this week some Brooklynites and New Yorkers wended their way in David Van Gelder's car to Jersey City, where they enjoyed the hospitality of the Hudson County Branch of the National Association of Retail Meat Dealers. In addition to Mr. Van Gelder there were Charles Hembdt, George Kramer, Joseph Eschelbacher, John Hildebrand, Louis Goldstein and Albert Rosen.

The national committee of the National Association of Retail Meat Dealers has completed arrangements for the 41st annual convention to be held in Seattle, Washington, on August 2, 1926. The committee has arranged with the Chicago Milwaukee and St. Paul Railway to operate a special train from the new Union Station, Chicago, at 8:15 p. m., Thursday, July 29. Special cars will be arranged from New York to Chicago, making stops at principal cities for the convenience of delegates.

Mrs. Werner, wife of Anthony Werner and mother of A. Werner, Jr., both members of the South Brooklyn Branch, New York State Association, United Master Butchers of America, passed away at her home last week. Death was due to a heart attack following a short illness. Mrs. Werner is also survived by three daughters and a daughter-in-law who is a member of the Ladies' Auxiliary, New York State Association, United Master Butchers of America.

Elinor Hembdt, the youngest daughter of Mr. and Mrs. Charles Hembdt of Washington Heights, received many beautiful gifts for her birthday, but none gave the same thrill of pleasure as was accorded her on March 17th, the day preceding,

when she became an Arista. This is an honor organization, and the applicant has to perform some special act before being admitted to membership.

K. Papp, a member of the Bronx Branch, and Mrs. Papp, a member of the Ladies' Auxiliary, New York State Association, United Master Butchers of America, have found Mount Vernon so congenial that they have bought a home at 36 Wellington street, into which they will move about the first of April.

The Ridgewood Branch, New York State Association, United Master Butchers of America, will hold their next meeting on April 16th in the regular meeting rooms. It is proposed to have initiation of new members and election of officers. The report of the committee on the under uns abend will also be received.

The Master Butchers' Laundry Association, Inc., of 631 Atlantic Avenue, Brooklyn, due to increase in business have found it necessary to add another truck, which will enable the company to make another day's deliveries each week.

The Butchers Mutual Casualty Company has taken another step and added owners, landlords and tenants liability insurance to its list. It is expected that this latest addition will be functioning on March 29th.

JORDAN VISITS DICK AGAIN.

Albert Jordan, of the Albert Jordan Company, New York, will leave on the North German Lloyd steamship Columbus on May 18th for Esslingen, Germany, where he will spend most of his time and efforts to assist Paul F. Dick in creating



ALBERT JORDAN

new ideas suitable for the promotion of butcher and restaurant supplies for the United States.

In this respect Mr. Jordan wants his customers to co-operate with him, and any suggestion made by the trade, or any special order regarding the "Dick's" products which is submitted to him and that can possibly be executed, will have the closest attention.

Mr. Jordan promises a good many new features in the "Dick's" line for this coming fall, which will be communicated to the trade upon his return to the United States.

NEW YORK NEWS NOTES.

G. C. Shepard, vice-president, Cudahy Packing Company, Chicago, spent a few days in New York this week prior to sailing for Bermuda.

Fred M. Tobin, president of the Rochester Packing Co., Rochester, N. Y., returned last week with Mrs. Tobin from a cruise through the West Indies.

N. G. Bowlby, manager of the Cudahy Packing Company in the Philadelphia district, underwent an operation for appendicitis last Monday. During his enforced absence Hughie Douglas of the New York office is in charge.

The building of the H. C. Bohack Company, described in the last issue of THE NATIONAL PROVISIONER, as well as all their modern markets, are equipped with the latest furnishings supplied by the A. C. Wicke Manufacturing Company of New York.

On behalf of various creditors, Attorney Leon Dashew has filed an involuntary petition in bankruptcy in the U. S. District Court against the Harcourt Market, 1 Main Street, New Rochelle, N. Y. Clarence Bloomfield has been appointed receiver. Attorney Dashew reports that he will conduct an examination of the officers of the company, and other witnesses, and that a thorough investigation will be made into the failure of this concern.

Following is a report of the New York City Health Department of the number of pounds of meat, fish, poultry and game seized and destroyed in the City of New York during the week ending March 13, 1926: Meat.—Manhattan, 25 lbs.; Brooklyn, 1 lb.; Bronx, 11 lbs.; Queens, 36 lbs.; Richmond, 25 lbs.; Total, 98 lbs. Fish.—Manhattan, 426 lbs.; Brooklyn, 1 lb.; Bronx, 426 lbs.; Total, 853 lbs. Poultry and Game.—Manhattan, 86 lbs.; Brooklyn, 2 lbs.; Bronx, 52 lbs.; Total, 140 lbs.

Pendleton Dudley, Eastern Director of the Institute of American Meat Packers, spoke at a meeting of the Philadelphia Branch of the National Association of Retail Meat Dealers in Philadelphia on Tuesday evening of this week. The subject of Mr. Dudley's talk was "Better Organization in the Packing Industry with special reference to the Retailer Group." Upon his return to the city Mr. Dudley stated that he was more than pleased with the meeting, and with the development of the Branch in Philadelphia, which was the last of the large cities to organize. There was a large attendance and a great deal of interest was manifested in the plans advanced for further development.

LOCAL AND PERSONAL.

A new meat market has been opened in Bedford, Ky., by Clifford Chapman and Henry Gosson.

Emory Nobles has sold his Economy Grocery and Market in Chanute, Kans., to Wilbur Williamson.

A new meat market, known as the City Meat Market and Grocery, has been opened in Aztec, N. M., by C. C. Hubbard.

W. E. Hale has sold his meat market and grocery in Springfield, Ky., to J. Norris Montgomery.

A new meat market has been opened in Osawatimie, Kans., by W. H. Atkinson.

Carl Erickson has sold his meat market

**Buyers of Straight or Mixed
Carcots of Beef, Lamb,
Fresh Pork, Provisions, Poultry**

H-C BOBACK
Inc.
BROOKLYN, N. Y.
Handling only the highest quality meat

**Operators of
360
Food Markets**

and grocery in Wismer, Nebr., to E. E. Hansen.

The meat market of William Tretter in Luxemburg, Mo., was recently damaged by fire.

A new meat market has been opened in Hugo, Colo., by S. D. Moore.

A new meat market has been opened at 808 Prairie avenue, Houston, Tex., by Samuel Baer.

R. J. Schenck has opened a new meat market in Osceola, Nebr.

A new meat market has been opened at 125 W. Lake street, Chisholm, Minn., by Frank Arko and Henry Anderson. It is known as the Arrowhead Cash Meat Market.

A new meat market has been opened in Lennox, S. D., by Joseph and Henry Miller.

G. H. Dagnon has leased the DeSoto Meat Market in DeSoto, Wis.

A new meat market has been opened in Pittsfield, Ill., by George F. McGann and Daniel R. Drew.

A. C. Moldenhauer has sold his Welcome Meat Market in Welcome, Minn., to J. F. Roloff and Walter Lindenberg.

Bieber Brothers have sold their meat market in Mason City, Ia., to Max Whitney.

Hennessy Brothers are about to add meats to their grocery business in Helena, Mont.

Lauderback Bros. have purchased the meat business of L. E. Hoffmann in Sandy, Ore.

Elmer G. & Leonard J. Huston have opened a meat market in The Dalles, Ore.

Reynold's Market has been opened at 1077 Valencia street, San Francisco, Cal.

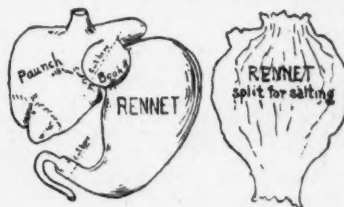
R. E. Fuller has engaged in the meat business in Bucoda, Wash.

W. H. Avery is about to add a line of

Save the Rennets!

From Young Milk-Fed Calves

We pay the highest market price at all times for selected rennets from young milk fed calves. Any age from one day old up, as long as the animal is living on milk, cured and prepared as per our directions.



The Large End of a Rennet Is the Most Valuable Part; Save All of It When Cutting It Out.

Rennets Can Be Put Up by Either the Flat Salted or Dry Blown Method.

If you have facilities for preparing Rennets by the Dry Blown Method, we would prefer to have them put up in that way, and we offer a more attractive price than for the salted variety.

Write for prices, directions, and other information on the preparation of Rennets for market. Do it now.

Chr. Hansen's Laboratory, Inc.
Little Falls, N. Y. Toronto, Canada

fresh meats to his store in Tilden, Neb.

A. B. Stearns has engaged in the meat and grocery business in Oskaloosa, Kas.

L. C. Bleakley is erecting a new business building in Newkirk, Okla., and will open a stock of meats and groceries.

E. B. Hermish has been succeeded in the meat business at 2219 N. Monroe

street, Spokane, Wash., by H. L. C. Wilson.

Charles Pieper has purchased an interest in the Stayner Meat & Grocery Co., Malad, Ida.

P. M. Henderson has purchased the meat market of W. E. Clark in Schoolcraft, Mich.

Coats and Aprons of the Better Kind

Service as it Should Be

Master Butchers' Laundry Association, Inc.

An Organization of Butchers, by Butchers, for Butchers

Butchers' Building, 631-641 Atlantic Ave.

Nevins 6157-6563

BROOKLYN, N. Y.

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The World is flooded with Cheap imitations of Butchers' Knives, many of which are of very little use for the purposes for which they are made. Those that pay and wear, giving the greatest satisfaction to the user, are those made from

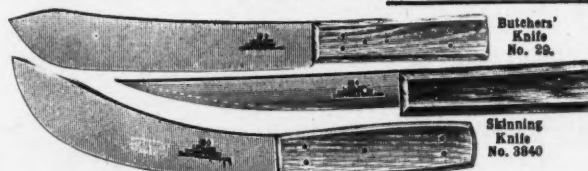
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Which are all Hand Forged and all the modern means of production being observed. They have stood the test for 176 years and the demand is greater than ever.

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1926

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Works : Sycamore Street, SHEFFIELD, England. Agents : H. BOKER & Co., Inc., Duane Street, NEW YORK. May be obtained from all Storekeepers

NEW YORK MARKET PRICES

LIVE CATTLE.

Steers, top	@10.50
Cows, canners and cutters	3.25@ 3.75
Bulls, bologna	6.00@ 6.75

LIVE CALVES.

Calves, veal, top, per 100 lbs.	@17.00
Calves, veal, fair to good	15.00@16.50
Calves, veal, culls, per 100 lbs.	5.50@ 9.00

LIVE SHEEP AND LAMBS.

Lambs, top, per 100 lbs.	@14.75
Lambs, bulk, per 100 lbs.	14.50@14.75
Ewes	2.50@ 8.00

LIVE HOGS.

Hogs, heavy	12.45@12.70
Hogs, medium	13.75@13.85
Hogs, 100 lbs.	13.85@14.00
Hogs, 140 lbs.	14.00@14.15
Pigs, under 80 pounds	14.25@14.40
Roughs	10.30@10.75

DRESSED HOGS.

Hogs, heavy	@20%
Hogs, 180 lbs.	@20%
Hogs, 160 lbs.	@21%
Pigs, 80 lbs.	@22%
Pigs, under 140 lbs.	@21%

DRESSED BEEF.

CITY DRESSED.

Choice, native, heavy	18 @19
Choice, native, light	18 @20
Native, common to fair	16 @17

WESTERN DRESSED BEEF.

Native steers, 600@800 lbs.	15½@17½
Native choice yearlings, 400@600 lbs.	16 @18
Western steers, 600@800 lbs.	14 @15
Texas steers, 400@600 lbs.	13 @15
Good to choice heifers	15 @16
Good to choice cows	13 @14½
Common to fair cows	12 @13
Fresh bologna bulls	10½@11½

BEEF CUTS.

	Western.	City.
No. 1 ribs	22 @23	25 @28
No. 2 ribs	18 @20	21 @24
No. 3 ribs	14 @18	18 @20
No. 1 loins	33 @34	30 @34
No. 2 loins	25 @26	22 @29
No. 3 loins	13 @25	22 @25
No. 1 hinds and ribs	20 @23	19½@24
No. 2 hinds and ribs	17 @19	18 @19
No. 3 hinds and ribs	14 @17	17 @17½
No. 1 rounds	16 @16	16 @17
No. 2 rounds	14 @14	15 @15
No. 3 rounds	11 @11	14 @14
No. 1 chucks	14 @15	15 @16
No. 2 chucks	12 @12	18 @14
No. 3 chucks	9 @10	12 @12
Bolognas	6 @12	12 @12½
Rolls, reg., 6@8 lbs. avg.	22 @23	22 @23
Rolls, reg., 4@6 lbs. avg.	17 @18	17 @18
Butterloins, 4@5 lbs. avg.	60 @70	60 @70
Tenderloins, 5@6 lbs. avg.	60 @90	60 @90
Shoulder clods	10 @11	10 @11

DRESSED CALVES.

Prime	22 @24
Choice	20 @22
Good	16 @19
Medium	14 @15

DRESSED SHEEP AND LAMBS.

Lambs, choice, spring	23 @25
Lambs, poor grade	20 @22
Sheep, choice	18 @20
Sheep, medium to good	14 @16
Sheep, culls	12 @13

SMOKED MEATS.

Hams, 8@10 lbs. avg.	29 @30
Hams, 10@12 lbs. avg.	28 @29
Hams, 12@14 lbs. avg.	27 @28
Picnics, 4@6 lbs. avg.	10 @20
Picnics, 6@8 lbs. avg.	18 @19
Roillettes, 6@8 lbs. avg.	19 @20
Beef tongue, light	24 @26
Beef tongue, heavy	28 @30
Bacon, boneless, Western	29 @30
Bacon, boneless, city	27 @28
Pickled bellies, 10@12 lbs. avg.	24 @25

FRESH PORK CUTS.

Pork loins, fresh, Western, 10@12 lbs. avg.	24 @25
Pork tenderloins, fresh	45 @50
Pork tenderloins, frozen	30 @35
Shoulders, city, 10@12 lbs. avg.	20 @21
Shoulders, Western, 10@12 lbs. avg.	18 @19
Butts, boneless, Western	26 @27
Butts, regular, Western	22 @23
Hams, city, fresh, 6@10 lbs. avg.	29 @30
Hams, Western, fresh, 10@12 lbs. avg.	28 @29
Picnic hams, Western, fresh, 6@8 lbs. avg.	17 @18
Pork trimmings, extra lean	23 @24
Pork trimmings, regular 50% lean	15 @16
Spare ribs, fresh	17 @18
Leaf lard, raw	16 @17

BONES, HOOFS AND HORNS.

Round shin bones, avg. 48 to 50 lbs.	per 100 pcs.	85.00@100.00
Flat shin bones, avg. 40 to 45 lbs., per 100 pcs.		@ 75.00
Black hoofs, per ton		45.00@ 50.00
Striped hoofs, per ton		45.00@ 50.00
White hoofs, per ton		@ 85.00
Thigh bones, avg. 85 to 90 lbs., per 100 pieces		@100.00
Horns, avg. 7½ oz. and over, No. 1s		300.00@325.00
Horns, avg. 7½ oz. and over, No. 2s		250.00@275.00
Horns, avg. 7½ oz. and over, No. 3s		200.00@225.00

FANCY MEATS.

Fresh steer tongues, untrimmed	@80c	a pound
Fresh steer tongues, l. c. trim'd	@40c	a pound
Sweetbreads, beef	@75c	a pound
Sweetbreads, veal	1.00	a pair
Beef kidneys	@16c	a pound
Mutton kidneys	@ 8c	each
Livers, beef	@24c	a pound
Oxtails	@18c	a pound
Hearts, beef	@10c	a pound
Beef hanging tenders	@22c	a pound
Lamb fries	@10c	a pair

BUTCHERS' FAT.

Shop fat	@ 2½
Breast fat	@ 4½
Edible suet	@ 6½
Cond. suet	@ 5½
Bones	@20

SPICES.

	Whole.	Ground.
Pepper, white	36	30
Pepper, black	28	31
Pepper, Cayenne	12	19
Pepper, red	21	21
Allspice	18½	21½
Cinnamon	13	16
Coriander	6	9
Cloves	26	31
Ginger	22	22
Mace	1.15	1.25

GREEN CALFSKINS.

	5-9	9½-12½	12½-14	14-18	18 up
Prime No. 1 Veals	1.80	2.05	2.25	3.00	
Prime No. 2 Veals	1.60	1.80	2.00	2.75	
Buttermilk No. 1	1.65	1.70	1.90	...	
Buttermilk No. 2	1.45	1.45	1.65	...	
Branded grubby	1.05	1.05	1.25	1.55	
Number 3				At Value	

CURING MATERIALS.

	Dbl. Bags	Bbls. per lb.
In lots of less than 25 bbls.		
Double refined saltpetre, granulated	6½c	6½c
Double refined saltpetre, small crystal	7½c	7½c
Double refined large crystal saltpetre	8½c	8½c
Double refined nitrate soda, granulated	4½c	4c
In 25 barrel lots		
Double refined saltpetre, granulated	6½c	6½c
Double refined saltpetre, small crystal	7½c	7½c
Double refined saltpetre, large crystal	8½c	8c
Double refined nitrate soda, granulated	4c	3½c
Carload lots		
Double refined saltpetre, granulated	6½c	6c
Double refined nitrate soda, granulated	3½c	3½c

DRESSED POULTRY.

FRESH KILLED.

Fowls—fresh—dry packed—12 to box:	
Western, 60 to 65 lbs. to dozen, lb.	31 @33
Western, 55 to 59 lbs. to dozen, lb.	31 @33
Western, 43 to 47 lbs. to dozen, lb.	30 @32
Western, 36 to 42 lbs. to dozen, lb.	29 @31
Western, 30 to 35 lbs. to dozen, lb.	27 @29
Fowls—fresh—dry packed—prime to fry—12 to box:	
Western, 60 to 65 lbs. to dozen, lb.	33 @34
Western, 55 to 59 lbs. to dozen, lb.	33 @34

Western, 43 to 47 lbs. to dozen, lb.	33 @34
Western, 36 to 42 lbs. to dozen, lb.	32 @33
Western, 30 to 35 lbs. to dozen, lb.	30 @31
Chickens—frozen—dry picked—barrels—fair to good:	
Western, 60 to 65 lbs., lb.	33 @36
Western, 55 to 59 lbs., lb.	32 @35
Western, 43 to 47 lbs., lb.	30 @32
Western, 30 to 35 lbs., lb.	28 @30
Western, 25 to 30 lbs., lb.	30 @32
Ducks—	
Long Islands, bbls.	@35
Squabs—	
Prime, white, per lb.	@ 60

LIVE POULTRY.

Chickens, via express	34 @40
Turkeys, via express	35 @40
Geese, other nearby, via express	@20
Pigeons, per pair, via freight or express	@50
Guineas, per pair, via freight or express	@60

BUTTER.

Creamery, extras (92 score)	@43½
Creamery, firsts (90 to 91 score)	42½@43½
Creamery, seconds	@41
Creamery, lower grades	@39½

EGGS.

Extras, per dozen	31 @32
Extra firsts	30 @30
Firsts	28 @28½
Checks	25 @26

FERTILIZER MATERIALS.

BAISIS NEW YORK DELIVERY.

Ammoniates.

Ammonium sulphate, bulk, f.o.b. works, per 100 lbs.	@2.75
Ammonium sulphate, double bags, per 100 lbs., f.a.s. New York	@2.85
Blood, dried 15-16% per unit	@3.75
Fish scrap, dried 11% ammonia, 15% B. P. L., bulk, f.o.b. fish factory	Nominal.
Fish guano, foreign, 13@14% ammonia, 10% B. P. L.	4.25@ 10c
Fish scrap, acidulated, 6% ammonia, 3% A. P. A., f.o.b. fish factory	Nominal.
Soda Nitrate, in bags, 100 lbs. spot	@2.72
Soda Nitrate, in bags, April	@2.72
Tankage, ground, 10% ammonia, 15% B. P. L. bulk	4.15@10c
Tankage, unground, 9@10% ammonia	3.70@10c

Phosphates.

Bone meal, steamed, 3 and 50 bags, per ton	@36.00
Bone meal, raw, 4½ and 50 bags, per ton	@37.50
Acid phosphate, bulk, f.o.b. Baltimore, per ton, 16% flat	@10.90

Potash.

Kainit, 12.4% bulk, per ton	@ 8.00
Manure salt, 20% bulk, per ton	@11.00
Muriate in bags, basis 80%, per ton	@32.75
Sulphate in bags, basis 90%, per ton	@43.50

BUTTER AT FOUR MARKETS.

Wholesale prices of 92 score butter at Chicago, New York, Boston and Philadelphia for the week ending March 18, 1926:

	March	12	13	15	16	17	18
Chicago	43	43	43	42½	42½	41½	41½
New York	43½	43½	43½	42½	42½	42	42
Boston	44	44½	44	43	43	42½	42½
Philadelphia	43	44	44½	42½	42½	43½	42½

Wholesale prices of carlots—fresh centralized butter—90 score at Chicago.

42½ 42½ 42 41½ 41½ 41½

Receipts of butter by cities (tubs):

	This week.	Last week.	Last year.	—Since Jan. 1— 1926.	1925.
Chicago	33,647	30,041	30,896	567,270	527,147
New York	44,214	41,969	45,780	668,821	629,034
Boston	13,256	13,648	9,839	208,162	184,421
Philadelphia	14,649	13,004	11,306	204,203	171,756
Total	105,766	98,662	97,821	1,648,556	1,512,358

Cold storage movement (lbs.):

	In Mar. 18.	Out Mar. 18.	On hand Mar. 19.	Same week day last year.
Chicago	47,435	103,833	3,600,204	2,243,373
New York	39,492	3,952,627	4,081,215	2,540,631
Boston	1,625	25,430	2,502,065	2,540,631
Philadelphia	7,600	5,205	577,868	876,055
Total	56,620	173,960	10,692,824	9,741,274

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